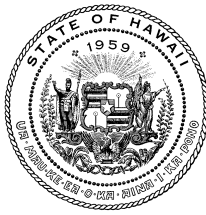


# 2000



# Form N-13

STATE OF HAWAII — DEPARTMENT OF TAXATION

## Hawaii Resident Income Tax Forms and Instructions

*For use by taxpayers who have less than \$100,000 Taxable Income,  
DO NOT itemize their deductions, and DO NOT claim adjustments to income*

**THIS PACKAGE CONTAINS:** Form N-13 Hawaii Individual Income Tax Return — Resident; **Schedule X** Tax Credits for Hawaii Residents; **Form N-101A** Application For Automatic Extension of Time To File Hawaii Individual Income Tax Return; **Form N-200V** Individual Income Tax Payment Voucher; **Hawaii Taxpayer Bill of Rights**; and **Tax Facts No. 95-1**, All About the Hawaii Use Tax

Hawaii



CLICK. ZIP. FAST ROUND TRIP!

### Electronic filing for Form N-11 is now available!

Form N-11 filers have the option of filing their 2000 individual income tax return electronically, either through an approved tax professional or using approved tax preparation software through a personal computer, if they are filing their federal individual income tax return electronically. For more information on the electronic filing of Form N-11, and for updates on other e-file opportunities, visit the Department's website at [www.state.hi.us/tax](http://www.state.hi.us/tax)

### MESSAGE FROM THE DIRECTOR

We realize that the tax laws change from year to year and are complex. To make tax filing easier for you, Hawaii has adopted many of the federal income tax provisions.

We appreciate the effort you made last year in filing an accurate tax return. This resulted in the faster processing of your returns and a prompt refund. We congratulate you.

We suggest the following to assist you in filing your return and receiving an early refund:

- Please check your mathematical calculations before sending in your return. Mistakes may bring requests for clarification and may slow up refunds.
- Mail your return as soon as possible to avoid those delays that are inevitable due to the volume of business at the end of the State income tax season on April 20th.
- Use the preprinted name and address label and preaddressed envelope, if you receive them. Both help to prevent mistakes and to assist in processing refunds faster.

Hawaii tax forms, along with other information, are now available at:

Website: [www.state.hi.us/tax](http://www.state.hi.us/tax)

Forms by Mail: 808-587-7572 or toll-free 1-800-222-7572

Forms by Fax: 587-7572 (callers on Oahu) or

808-678-0522 from your fax machine (callers outside Oahu)

State of Hawaii 2000 Tax Information CD

Consumer Dial: 808-587-1234, and press 7700 (recorded tax information only)

We continue to be committed to improve and to provide quality service to you. We thank you for the suggestions you have given us in the past, many of which have been helpful and have been used. If you have more suggestions, please send them to me in writing at the Department of Taxation, P. O. Box 259, Honolulu, Hawaii 96809-0259.

*Marie Y. Okamura*

MARIE Y. OKAMURA  
Director of Taxation

**DUE DATE: APRIL 20, 2001**

State of Hawaii  
Department of Taxation  
P.O. Box 3559  
Honolulu, Hawaii 96811-3559  
(See page 7 for correct filing address)

# Changes for 2000

- Form N-200V, Individual Income Tax Payment Voucher, should be used to send your payment to the Department.
- A check box has been added above the name and address area of the tax return to indicate whether your address is new or changed.
- You have the option of checking the "Yes" or "No" box in the signature area of your tax return to indicate whether you want to authorize the Department of Taxation to discuss your tax return with your paid preparer.
- Taxpayers contributing matching funds to an individual development account (IDA) may claim a nonrefundable IDA contribution tax credit equal to 50% of the contribution, or a charitable contribution deduction. IDA holders may claim a deduction from gross income for contributions to their IDA. (Act 160, SLH 1999; Act 184, SLH 2000)
- Provides a refundable 4% income tax credit for hotel construction and remodeling for taxable years beginning after December 31, 1998, and before January 1, 2003. (Act 195)
- Amends the income tax credit for increasing research activities by increasing the credit to 20% and making it refundable. (Act 297)
- Royalties and other income derived from patents, copyrights, and trade secrets developed and arising out of a qualified high technology business are excluded from gross income, adjusted gross income, and taxable income. (Act 297)
- Income received from stock options from a qualified high technology business is exempt from income tax. (Act 297)

## Important Reminders for 2000

- If you are unable to file by April 20, 2001, you may request an extension to file Form N-13 on Hawaii Form N-101A. You may use federal Form 4868 instead of Form N-101A by substituting the appropriate amounts for Hawaii income tax purposes. Also, in the title area, any reference to U.S. should be crossed off and replaced with Hawaii.
- Please complete all required entries on your tax return. Failure to do so may result in a notice of adjustment being sent to you and you may be required to file an amended tax return to correct missing entries.
- Line 13 on Form N-13 MUST be filled in. Failure to do so could cause delays in processing your return.
- If you receive military reserve or Hawaii national guard duty pay, you should file Form N-11, N-12, or N-15 to claim the \$1,750 exclusion.
- Please be sure to check the appropriate filing status box.
- Please check all arithmetic on the return. A correct return will help us process your return efficiently and issue refunds quickly.
- If you are married and filing separate returns, the refund from your spouse's return cannot be applied to your liability.
- Include your spouse's social security number if you are married whether a joint or separate return is filed. If your spouse is an alien and was issued an ITIN by the IRS, enter your spouse's ITIN.
- Attach your employee earning statements (HW-2's or federal W-2's) to the front of your return.
- If someone prepares your tax return and charges you a fee, the preparer must sign and complete the Paid Preparer's Information box.
- Please mail in your return on or before April 20, 2001.
- Please place proper postage on the envelope before mailing. If there is insufficient postage on the envelope, it will be returned to you by the U.S. Postal Service.
- Keep a copy of your return for your records.

## Items To Note

- The *Hawaii Taxpayer Bill of Rights* is reprinted on page 38.
- *Tax Facts* is a Department of Taxation initiative for getting information to the public on tax topics which may be applicable or of interest to you. The *Tax Facts* issue reprinted on page 39 covers the use tax which is one of the least understood taxes in Hawaii. Many taxpayers are not aware they may be subject to the use tax if they buy a mail order catalog product or purchase goods, including a car, outside of Hawaii.
- The Department of Taxation is a proud partner with the Missing Child Center - Hawaii, Department of the Attorney General (MCCH). Photographs of missing children selected by the Center may appear in this instruction booklet on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling MCCH at 1-808-586-1449 if you recognize a child.

# STATE OF HAWAII — DEPARTMENT OF TAXATION

## RELATED FEDERAL/HAWAII TAX FORMS

Federal Form Number	Title or Description of Federal Form	Comparable Hawaii Form	Copy of Fed. Form May Be Submitted+
W-2.....	Wage and Tax Statement.....	HW-2.....	Yes
W-4.....	Employee's Withholding Allowance Certificate.....	HW-4.....	No
W-10.....	Dependent Care Provider's Identification and Certification .....	HW-16.....	No
1040 .....	U.S. Individual Income Tax Return.....	N-12.....	No
1040 Sch A.....	Itemized Deductions.....	None.....	No
Sch B.....	Interest and Ordinary Dividends.....	None.....	No
Sch C.....	Profit or Loss from Business.....	None.....	Not Required
Sch C-EZ.....	Net Profit From Business.....	None.....	Not Required
Sch D.....	Capital Gains and Losses.....	None.....	No
Sch E.....	Supplemental Income and Loss .....	None.....	Not Required
Sch F.....	Farm Income and Expenses.....	None.....	Not Required
Sch J.....	Farm Income Averaging .....	N-168.....	No
Sch R.....	Credit for the Elderly or the Disabled.....	None.....	No
1040A.....	U.S. Individual Income Tax Return (short form).....	N-13.....	No
1040ES.....	Estimated Tax for Individuals .....	N-1.....	No
1040EZ.....	Income Tax Return for Single and Joint Filers With No Dependents .....	None.....	No
1040NR.....	U.S. Nonresident Alien Income Tax Return.....	None.....	No
1040-V.....	Payment Voucher.....	N-200V.....	No
1040X.....	Amended U.S. Individual Income Tax Return.....	N-188X.....	No
1045 .....	Application for Tentative Refund .....	N-109.....	No
1128 .....	Application To Adopt, Change, or Retain a Tax Year .....	None.....	Yes
1310 .....	Statement of Person Claiming Refund Due a Deceased Taxpayer.....	N-110.....	No
2038 .....	Questionnaire — Exemption Claimed for Dependent.....	None.....	No
2106 .....	Employee Business Expenses .....	None.....	Yes
2106-EZ.....	Unreimbursed Employee Business Expenses.....	None.....	Yes
2120 .....	Multiple Support Declaration .....	None.....	Yes
2210 .....	Underpayment of Estimated Income Tax by Individuals and Fiduciaries.....	N-210.....	No
2441 .....	Child and Dependent Care Expenses .....	Schedule X .....	No
2688 .....	Application for Additional Extension of Time to File U.S. Individual Income Tax Return.....	N-101B.....	Yes
2848 .....	Power of Attorney and Declaration of Representative.....	N-848.....	Yes
3903 .....	Moving Expenses.....	N-139.....	No
4562 .....	Depreciation and Amortization .....	None.....	Yes
4684 .....	Casualties and Thefts.....	None.....	Yes
4797 .....	Sales of Business Property .....	Sch D-1.....	No
4835 .....	Farm Rental Income and Expenses .....	None.....	Yes
4852 .....	Employee's Substitute Wage & Tax Statement .....	L-15.....	No
4868 .....	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.....	N-101A.....	Yes
4952 .....	Investment Interest Expense Deduction.....	N-158.....	No
4970 .....	Tax on Accumulated Distribution of Trusts.....	N-405.....	No
4972 .....	Tax on Lump-Sum Distributions .....	N-152.....	No
5213 .....	Election to Postpone Determination (Hobby Losses) .....	None.....	Yes
5329 .....	Return for Additional Taxes Attributable to Qualified Retirement Plans (Includings IRA's), Annuities and Modified Endowment Contracts .....	None.....	No
5884 .....	Jobs Credit.....	N-884.....	No
6198 .....	At-Risk Limitations.....	None.....	Yes
6252 .....	Installment Sale Income .....	None.....	Yes
6781 .....	Gains and Losses From Section 1256 Contracts and Straddles .....	None.....	Yes
8582 .....	Passive Activity Loss Limitations.....	None.....	Yes
8586 .....	Low-Income Housing Credit.....	N-586.....	No
8615 .....	Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,400 .....	N-615.....	No
8814 .....	Parent's Election to Report Child's Interest and Dividends.....	N-814.....	No
8824 .....	Like-Kind Exchanges.....	None.....	Yes
8829 .....	Expenses for Business Use of Your Home.....	None.....	Yes
8853 .....	Medical Savings Accounts and Long-Term Care Services and Contracts.....	None.....	No

+If "Yes" is indicated and there is no Hawaii equivalent form, the federal form must be used.

To request tax forms by mail, you may call (808) 587-7572 or toll-free 1-800-222-7572.

To request tax forms by fax, you may call 587-7572 (callers on Oahu), or (808) 678-0522 from your fax machine (callers outside Oahu). See page 4 for a list of Hawaii tax forms available by fax.

You may also obtain tax forms through the Department of Taxation's Internet address at: [www.state.hi.us/tax](http://www.state.hi.us/tax)

# LIST OF 2000 HAWAII TAX FORMS AVAILABLE BY FAX

To request tax forms by fax, call: 587-7572 (callers on Oahu), or (808) 678-0522 from your fax machine (callers outside Oahu)

<u>Form Number</u>	<u>Form Title</u>	<u>Document Number</u>	<u>Form Number</u>	<u>Form Title</u>	<u>Document Number</u>
	Tax on the Internet	101	Sch. D (N-30)	Capital Gains and Losses	142
A-6	Tax Clearance Application	102	Sch. O (N-30)	Allocation & Apportionment of Income	143
A-7	Request for a Ruling	103	Sch. P (N-30)	Apportionment Formula	144
BB-1	State of Hawaii Basic Business Application	104	Sch. O & P Instr. (N-30)	Instructions for Filing Schedules O & P	145
BB-1X	State of Hawaii Basic Business Amended Application	105	N-30X	Amended Corporation Income Tax Return	146
EFT-1	Authorization Agreement for Electronic Funds Transfer (EFT)	106	N-35	S Corporation Income Tax Return	147
G-16	Certificate for the Resale of Services by a Licensed Intermediary	107	Sch. K-1 (N-35)	Shareholder's Share of Income, etc.	148
G-17	Resale Certificate for Goods General Form 1	108	N-40	Fiduciary Income Tax Return	149
G-26	Use Tax Return	109	Sch. K-1 (N-40)	Beneficiary's Share of Income, etc.	150
G-45	General Excise/Use Tax Periodic Return	110	N-100	Application for Automatic Extension of Time to File Hawaii Return for a Partnership, Trust or REMIC	151
G-49	Annual Return and Reconciliation General Excise/Use Tax	111	N-100A	Application for Additional Extension of Time to File Hawaii Return for a Partnership, Trust, or REMIC	152
G-54	Amended Periodic General Excise/Use Return	112	N-101A	Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return	153
G-55	Amended Annual Return & Reconciliation General Excise/Use Tax	113	N-101B	Application for Additional Extension of Time to File Hawaii Individual Income Tax Return	154
G-54/G-55 Instr.	Instructions for Amended General Excise/Use Tax Returns	114	N-103	Sale of Your Home	155
G-61	Export Exemption Certificate For General Excise and Liquor Taxes	115	N-109	Application for Tentative Refund from Carryback of Net Operating Loss (Other Than Corporation)	156
G-71	General Excise Sublease Deduction Certificate	116	N-110	Statement of Person Claiming Refund Due a Deceased Taxpayer	157
G-72	Sublease Deduction Worksheet	117	N-139	Moving Expenses	158
G-81	Phased-In Wholesale Deduction Worksheet	118	N-157	Credit for Energy Conservation	159
G-82	Certificate for Sales of Goods and Services Which Qualify for the Phased-In Wholesale Deduction	119	N-172	Claim for Tax Exemption by Person with Impaired Sight or Hearing or by Totally Disabled Person	160
GEW-TA-RV-1	Notification of Cancellation of General Excise, Withholding, Transient Accommodations, or Rental Motor Vehicle & Tour Vehicle Accounts	120	N-188X	Amended Individual Income Tax Return	161
GEW-TA-RV-2	Change of Address	121	N-188X Instr.	Instructions for Filing Form N-188X	162
GEW-TA-RV-5	General Excise/Use, Employer's Withholding, Transient Accommodations and Rental Motor Vehicle & Tour Vehicle Surcharge Application Changes	122	N-196	Annual Summary & Transmittal of Hawaii Annual Information Returns	163
HW-3	Employer's Return & Reconciliation of Hawaii Income Tax Withheld From Wages	123	N-200V	Individual Income Tax Payment Voucher	164
HW-4	Employee's Withholding Allowance & Status Certificate	124	N-210	Underpayment of Estimated Tax by Individuals & Fiduciaries	165
HW-14	Withholding Tax Return	125	N-210 Instr.	Instructions for Filing Form N-210	166
L-15	Substitute for Form HW-2, or W-2 Wage and Tax Statement	126	N-220	Underpayment of Estimated Tax by Corporations & S Corporations	167
P-64A	Conveyance Tax Certificate	127	N-220 Instr.	Instructions for Filing Form N-220	168
P-64B	Exemption From Conveyance Tax	128	N-288	Hawaii Withholding Tax Return for Dispositions by Nonresident Persons of Hawaii Real Property Interests	169
TA-1	Transient Accommodations Periodic Tax Return	129	N-288A	Statement of Withholding on Dispositions by Nonresident Persons of Hawaii Real Property Interests	170
TA-2	Transient Accommodations Tax Annual Return & Reconciliation	130	N-288B	Application for Withholding Certificate for Dispositions by Nonresident Persons of Hawaii Real Property Interest	171
N-1	Declaration of Estimated Income Tax for Individuals	131	N-288C	Application for Tentative Refund of Withholding on Dispositions by Nonresident Persons of Hawaii Real Property Interests	172
N-3	Declaration of Estimated Income Tax for Corporations & S Corporations	132	N-289	Certification for Exemption From the Withholding of Tax on the Disposition of Hawaii Real Property	173
N-11	Individual Income Tax Return (Resident Filing Federal Return)	133	N-301	Application for Automatic Extension of Time to File Hawaii Corporation Income Tax Return	174
N-12	Individual Income Tax Return (Resident Not Filing Federal Return)	134	N-309	Corporation Application for Tentative Refund from Carryback of Net Operating Loss	175
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Sch. CR	Schedule of Tax Credits	136	N-857	Physician's or Optometrist's Certified Report on Eye or Hearing Examination or Disability for Tax Exemption Purposes	177
Sch. X	Tax Credits for Hawaii Residents	137			
N-15	Individual Income Tax Return (Nonresident and Part-Year Resident)	138			
N-20	Partnership Tax Return	139			
Sch. K-1 (N-20)	Partner's Share of Income, etc.	140			
N-30	Corporation Income Tax Return	141			

# Instructions for Hawaii Resident Income Tax Return — Form N-13

## Form N-13 General Instructions

### Who Must File

1. Every individual doing business in Hawaii during the taxable year must file a return, whether or not he or she derives any taxable income from that business. "Doing business" includes all activities engaged in or caused to be engaged in with the object of gain or economic benefit, direct or indirect, except personal services performed as an employee under the direction and control of an employer. For example, every person receiving rents from property owned in Hawaii is "doing business" and must file a return whether or not his or her expenses exceed the gross rental income.

2. Every individual receiving more than the following amounts of gross income subject to taxation under chapter 235, HRS, must file a return:

For Individuals Under Age 65	
Filing Status	Gross Income of
Married filing separately	\$1,990
Single or legally separated	\$2,540
Single, head of household	\$2,690
Qualifying widow(er) with a dependent child	\$2,940
Married couple filing jointly	\$3,980

For Individuals Age 65 or older	
Filing Status	Gross Income of
Married filing separately	\$3,030
Single or legally separated	\$3,580
Single, head of household	\$3,730
Qualifying widow(er) with a dependent child	\$3,980
Married couple filing jointly, <b>one</b> is 65 or older	\$5,020
Married couple filing jointly, <b>both</b> are 65 or older	\$6,060

These threshold amounts will be higher for persons who are blind, deaf, or totally disabled, and who have completed and filed a certification with the Department of their disability on Forms N-172 and N-857 **before** filing their income tax return.

For individuals who can be claimed as dependents on the tax return of another taxpayer, the threshold amount is the amount of the dependents' standard deduction.

For nonresident aliens, the threshold amount is \$1,040 for individuals under 65, and \$2,080 for individuals 65 or older.

For nonresident individuals, the threshold amounts stated above must be multiplied by the ratio of Hawaii adjusted gross income to total adjusted gross income from all sources to determine whether the individual must file a return.

3. Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. See **Election Under Act 60, SLH 1976**, on this page.

4. Children who receive unearned income during the taxable year and have not attained the age of 14 years before the end of the taxable year must file their own returns to report their income unless their parent or parents report that income. However, the Department of Taxation will, administratively, not require the filing of a State income tax return if the child's total earned and/or unearned income for the taxable year is \$500 or less and the application of the standard deduction amount results in no taxable income for the child. Children who must file a return may need to file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More than \$1,000. Parents may report income of their children by filing Form N-814, Parent's Election to Report Child's Interest and Dividends.

5. If you need to report additional tax from Form N-2, Distribution from an Individual Housing Account; Form N-103, Sale of Your Home; Form N-152, Tax on Lump-Sum Distributions; Form N-312 or N-312A, Recapture of Capital Goods Excise Tax Credit; Form N-405, Tax on Accumulation Distribution of Trusts; Form N-586, Recapture of Low-Income Housing Tax Credit; or Form N-814, Parent's Election to Report Child's Interest and Dividends, then you must file a return regardless of income level.

### Who Should File

Even if you do not have to file, you should file to get a refund if too much income tax was withheld from your pay. Also, if you are eligible for refundable credits, you need to file a return to claim the credits.

## Residents and Nonresidents

### Resident

A resident is taxed on income from all sources.

A resident must file an Individual Income Tax Return—Resident (Form N-11, N-12, or N-13), if required to do so.

A Hawaii resident is (1) Every individual domiciled in Hawaii, and (2) Every other individual whether domiciled in Hawaii or not, who resides in Hawaii for other than a temporary or transitory purpose. An individual domiciled outside Hawaii is presumed to be a resident if he or she spends more than 200 days in Hawaii during the taxable year. This presumption may be overcome by evidence satisfactory to the Department of Taxation that the individual maintained a permanent place of abode outside the State and was in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of his or her presence or absence in compliance with military or naval orders of the United States, while engaged in aviation or navigation, or while a student at any institution of learning. See Tax Information Release No. 90-3, "Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident".

### Nonresident

A Hawaii nonresident is an individual who is in Hawaii for a temporary or transient purpose, and whose permanent domicile is not Hawaii.

A nonresident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A nonresident will be taxed on income from Hawaii sources only.

A nonresident married to a Hawaii resident may choose to file a joint return with the resident spouse on Form N-12; **however, the nonresident will then be taxed on all income from all sources.** For more information, see **Married Filing Joint Return** on page 8.

### Election Under Act 60, SLH 1976

Individuals who took up residence in Hawaii after attaining the age of 65 years and before July 1, 1976, may elect to be taxed only on Hawaii source income. To make the election, attach a signed statement to Form N-12 setting forth the date that the individual established residence in Hawaii and the individual's date of birth (which must be before July 1, 1911). Individuals making this election must file a return regardless of the amount of income earned, and **may not use Form N-11 or N-13.**

### Part-Year Resident

A part-year resident is an individual who was a Hawaii resident for part of the year, and who was a nonresident during the other part of the year. This includes those who moved to Hawaii during the year and those who moved away from Hawaii during the year.

A part-year resident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A part-year resident will be taxed on all income from all sources during the period of residency, and on income from Hawaii sources only during the period of nonresidency.

### Domicile Defined

The term "domicile" means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of himself or herself and family, **not for a mere special or temporary purpose, but with the present intention of making a permanent home.** Three things are necessary to create a new domicile: first, abandonment of the old domicile; second, the intent to establish a new domicile; and third, actual physical presence in the new domicile. Once a domicile is established, the intent to abandon it is not itself sufficient to create a new domicile; a new domicile must be shown.

**Reminder:** If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes, even though you have been in Hawaii for more than 200 days in 2000. File a resident return with your home state, and file a Hawaii nonresident and part-year resident return (Form N-15) to report your Hawaii income.

### Resident and Nonresident Examples

**Note:** For more information, see Tax Information Release No. 90-3, "Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident", Tax Information Release No. 90-10, "Clarification of Taxation and the Eligibility for Personal Exemptions and Credits of Residents and Nonresidents in the Military and Spouses and Dependents of Persons in the Military", and Tax Information Release No. 97-1, "Determination of Residence Status".

Example 1—A Hawaii resident who enlists in the military normally will remain a Hawaii resident regardless of the length of absence from Hawaii while stationed outside of Hawaii.

Example 2—A Hawaii resident working in a foreign country will remain a Hawaii resident unless permanent resident status is granted by the foreign country.

Example 3—Foreign students who are granted entry into the United States on an “F” visa are nonresidents for Hawaii tax purposes. Researchers and faculty members who are granted entry into the United States on “H,” “J,” or “Q” visas, and who have been in Hawaii for more than 200 days during the taxable year may be considered Hawaii residents.

Example 4—Spouses of those in the military service do not become Hawaii residents if their principal reason for moving to Hawaii was the transfer of the service member spouse to Hawaii, and if it is their intention to leave Hawaii when the service member spouse either is transferred to another military station or leaves the service.

Example 5—A Hawaii resident who marries a nonresident will remain a Hawaii resident unless the three requirements for changing his or her domicile are also met. (Refer to “Domicile Defined” on page 5.) This situation applies in reverse to a nonresident who marries a resident. A person’s residence status will not change just because of marriage.

## Which Form to File

### You May Be Able to Use Form N-13 if:

- You had only wages, salaries, tips, interest, ordinary dividends, and unemployment compensation.

**Note:** If you had more than \$400 in interest income or more than \$400 in dividends, you may still file Form N-13, provided you are not required to file Form N-11, N-12, or N-15 for any of the reasons listed on this page.

- Your taxable income (adjusted gross income less standard deduction and personal exemptions) is less than \$100,000.
- You do not itemize your deductions.
- You do not claim adjustments to income.

### You may WANT TO use Form N-11 or N-12 and you may pay less tax if you can:

- Itemize your deductions.
- Claim adjustments to income.
- Claim credits you can’t claim on Form N-13.

### You may HAVE TO use Form N-11 or N-12 because of:

- The amount or kind of income you receive.
- Forms or schedules you file, or other taxes that can be reported only on Form N-11 or N-12.

## You Must Use Form N-11 or N-12 if:

### Amount of Income

- Your taxable income is \$100,000 or more.

### Kinds of Income

You had income other than wages, salaries, tips, interest, ordinary dividends, and unemployment compensation, such as:

- Bartering income (fair market value of goods or services you received in return for your goods or services).
- Income from self-employment.
- Gain from the sale of your home or other property, or capital gain distributions.
- Gain from the sale or exchange (including barter) of coins, gold, silver, gems, etc.
- Annuities, including lump-sum distributions.

- Alimony.
- Scholarships and Fellowships.

## Itemized Deductions

Either husband or wife itemizes deductions. Examples are:

- Payments for medical insurance and medical and dental care that are more than 7.5% of your adjusted gross income.
- Interest on mortgages.
- State and local income and real estate taxes. This includes state and local income taxes withheld on your Form W-2.
- Gifts to churches, charities (such as the Cancer Society, Red Cross, United Way), and similar organizations.
- Union dues and safety helmets, tools, professional journals, or other materials used in your job.
- Net personal casualty or theft loss that is more than \$100 and 10% of adjusted gross income.
- Your spouse files a separate return and itemizes deductions. Exception: You can still use Form N-13 if you have a dependent child and can meet the tests on page 8 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

## Here is a Test to Help You Decide Whether to Itemize

You should itemize if your deductions are more than:

- \$1,900 and you are Married filing a joint return or a Qualifying widow(er) with a dependent child.
- \$1,650 and you are a Head of Household.
- \$1,500 and you are Single.
- \$950 and you are Married filing a separate return.

## Other Forms

You file **any** of these forms:

- Form N-1, Declaration of Estimated Tax for Individuals, for 2000.
- Form N-103, Sale of Your Home.

## Other Conditions

You meet **any** one of these conditions:

- You applied any part of your 1999 overpayment to estimated tax for 2000, or if you want to apply any part of your 2000 overpayment to estimated tax for 2001.
- You received interest or dividends as a nominee (that is, in your name) for someone else.
- You received or paid accrued interest on securities transferred between interest payment dates.
- You are claiming the benefit of persons taking up residence in Hawaii after attaining the age of 65 years and before July 1, 1976.
- You are a resident husband or wife making a joint return if the other spouse is a nonresident, or the other spouse is:
  - taking up Hawaii residence during the tax year, (Part-year resident)
  - giving up Hawaii residence during the tax year, (Part-year resident) or
  - claiming the benefit of persons residing in Hawaii after attaining age 65 and before July 1, 1976.
- You make your return on the fiscal year basis which began in 2000.
- You make your return using an accounting method other than the cash receipts and disbursements method.
- At the end of 2000 you were married to a nonresident alien or dual status alien who had U.S. source income, and you do not file a joint return. Exception: You can still use Form N-13 if you meet the tests on page 8 under **Married Persons Who Live Apart (and Abandoned Spouses)**.

## Adjustments to Income

You claim adjustments to income. Examples are:

- Payments to an individual retirement arrangement (IRA) or Keogh plan.
- Moving expenses (See Form N-139)
- Interest penalty on early withdrawal of savings.
- Alimony paid.
- Payments to an individual housing account.
- Exclusion of first \$1,750 of military reserve or Hawaii national guard duty pay.
- Contributions by an individual development account (IDA) holder to their IDA.

## Tax Credits

You claim **any** of these tax credits:

- Credit for income tax paid to another state or to a foreign country.
- Credit from a regulated investment company (no form; see Form N-11/N-12 instructions).
- Fuel tax credit for commercial fishers (Form N-163).
- Low-Income Housing Credit (Form N-586)
- Enterprise Zone Tax Credit (Form N-756)
- Credit for Employment of Vocational Rehabilitation Referrals (Form N-884).
- Capital Goods Excise Tax Credit (Form N-312).
- Motion Picture and Film Production Income Tax Credit (Form N-316).
- Tax Credits for High Technology (Form N-318)
- Individual Development Account Contribution Tax Credit (Form N-320)
- Hotel Construction and Remodeling Tax Credit (Form N-314)

## You Must Use Form N-15 if:

- You were a nonresident for the full year, or, if married filing jointly, both spouses were nonresidents for the full year
- You are taking up residence in Hawaii during the tax year. (Part-year resident)
- You are giving up residence in Hawaii during the tax year. (Part-year resident)

## When to File

You should file as soon as you can after January 1, but not later than April 20, 2001. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next regular workday. If you file late, you may have to pay penalties and interest. Please see the instructions for Penalties and Interest on page 13. If you know that you cannot meet the deadline, you should ask for an extension on Form N-101A, Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return. This is an extension of time to file, not an extension of time for payment of tax. Federal Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, may be used in lieu of Form N-101A.

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing of tax documents and payments. If you want to keep evidence that you mailed your return on time, ask your Post Office for a Certificate of Mailing. It is NOT necessary to get a certified or registered mail return receipt.

Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the “timely mailing treated as timely filing/paying rule.” The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery service and type of delivery services qualifying for the “timely mailing

treated as timely filing/paying rule." Timely filing of mail which does not bear the U.S. Post Office cancellation mark or the date recorded or marked by the designated delivery service will be determined by reference to other competent evidence.

## Where to File

Please use the addressed envelope that came with your forms. If you do not have an addressed envelope, or if you moved during the year, mail your return to the taxation district office in which you reside or have your principal place of business. If you have no residence in Hawaii, file with the Oahu District Office, P. O. Box 3559, Honolulu, Hawaii 96811-3559.

The State of Hawaii is divided into four taxation districts. You should file your return, pay your tax, get your forms, or conduct other Hawaii tax affairs with the taxation district office located in the county where you reside or have your principal business.

### INTERNET ADDRESS

Tax forms are available on the Internet. The Department of Taxation's site on the Internet is: [www.state.hi.us/tax](http://www.state.hi.us/tax)

### MAILING ADDRESSES

#### OAHU DISTRICT OFFICE

P.O. Box 3559  
Honolulu, Hawaii 96811-3559

#### MAUI DISTRICT OFFICE

P.O. Box 913  
Wailuku, Hawaii 96793-0913

#### HAWAII DISTRICT OFFICE

P.O. Box 1377  
Hilo, Hawaii 96721-1377

#### KAUAI DISTRICT OFFICE

P.O. Box 1688  
Lihue, Hawaii 96766-5688

### DISTRICT OFFICE LOCATIONS

#### OAHU DISTRICT OFFICE

830 Punchbowl Street  
Honolulu, Hawaii 96813-5094  
Telephone:

For tax information:

(808) 587-6515 (Jan. - April 20)  
(808) 587-4242

Toll-Free 1-800-222-3229

TDD (808) 587-1418 (For the hearing impaired)

TDD Toll-Free 1-800-887-8974 (For the hearing impaired)

Tax forms and CD-ROM (nominal cost) by mail:

(808) 587-7572

Toll-Free 1-800-222-7572

Tax forms by fax:

On Oahu 587-7572

All Others (808) 678-0522 from your fax machine

#### MAUI DISTRICT OFFICE

State Office Building  
54 S. High Street, #208  
Wailuku, Hawaii 96793-2198  
Telephone: (808) 984-8500

#### HAWAII DISTRICT OFFICE

State Office Building  
75 Aupuni Street, #101  
Hilo, Hawaii 96720-4245  
Telephone: (808) 974-6321

### KAUAI DISTRICT OFFICE

State Office Building  
3060 Eiwa Street, #105  
Lihue, Hawaii 96766-1889  
Telephone: (808) 274-3456

## Other Information

### Death of Taxpayer

Did the taxpayer die before filing a return for 2000? If so, the taxpayer's spouse or personal representative may have to file a return and sign it for the person who died (decedent) if the decedent was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property.

If the decedent did not have to file a return but either had State income tax withheld, made estimated tax payments, or is eligible for various tax credits, a return must be filed to get a refund.

If your spouse died in 2000 and you did not remarry in 2000, or if your spouse died in 2001 before filing a return for 2000, you may still file a joint return for the 2000 tax year.

A return filed for a deceased taxpayer, including a joint return with a surviving spouse, must have the word "DECEASED" written in the upper left hand corner of the return. The word "DECEASED" and the date of death also must be written after the deceased taxpayer's first name and middle initial in the name and address area of the tax return.

Generally, the personal representative or other responsible individual must sign the return on behalf of the decedent. **If a refund is due, Form N-110, Statement of Person Claiming Refund Due a Deceased Taxpayer**, must be completed and attached to the return to ensure that the refund check will be issued in the name of the surviving spouse, personal representative, or other responsible individual instead of the decedent's name. A personal representative or other individual may be required to attach other documents; see Form N-110 for further information.

**Exception for joint returns filed by surviving spouse.** If a joint return is being filed by the decedent and the decedent's spouse, the spouse should write, "Filing as surviving spouse", on the signature line which the decedent would have signed, and then the surviving spouse should sign his or her name on the other signature line. If a refund is being claimed on the return, Form N-110 is not required. The refund check will be issued to the surviving spouse.

### Declaration of Estimated Tax

**Basic rules.** Individuals who must pay more tax than is withheld, or who have no withholding, may have to file a declaration of estimated tax and pay that tax in a lump sum or installments. Income tax obligations might not be satisfied through withholding when an individual has income not subject to withholding, such as from self-employment, rent, gains from sales of property, interest and dividend income, unemployment compensation, or distributions from deferred compensation plans.

**Who Must File a Declaration on Form N-1.** An individual subject to Hawaii net income tax generally must file Form N-1, *Declaration of Estimated Tax for Individuals*, unless: (a) his or her estimated tax liability for the taxable year, after taking into account all taxes withheld or collected at the source, is less than \$500, or (b) the taxpayer did not have any tax liability for the preceding taxable year. See Form N-1 for details.

**Date and Payment of Estimated Tax.** Your declaration for 2001 must be filed on or before April 20, 2001. The tax may be paid in full with the declaration, or in equal installments on or before April 20, 2001, June 20, 2001, September 20, 2001, and January 20, 2002. Each installment payment must

be submitted with a payment voucher. Make checks or money orders payable to the "Hawaii State Tax Collector".

**Penalties.** If you are required to file a declaration but you fail to do so, you may be subject to penalties. See *Penalties and Interest* on page 13.

**Note:** If you file a declaration for 2001, you must use Form N-11 or N-12 to claim the payments you made.

### Special Instructions for Nonresident Aliens

In certain situations, a taxpayer may be considered a nonresident alien for federal income tax purposes and a resident for Hawaii income tax purposes. In these situations, the special rules applicable to individuals who are considered nonresident aliens for federal income tax purposes will apply when the individual files a Hawaii resident income tax return. See Tax Information Release No. 97-1, "Determination of Residence Status".

## Here's How to Fill in Form N-13

(The circled numbers in the following instructions correspond to the circled numbers on the sample form on pages 17 and 18.)

### 1 Name, Address, Social Security Number, and Occupation

**Note:** A check box has been added above the name and address area of the tax return. Please check the box if your address is new or changed.

Take the mailing label from the forms booklet we sent to you and attach it to your return. Make sure the information is correct. Draw a line through any incorrect information and write the correct information directly onto the label. Add any missing information, such as an apartment number. If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Do not attach your label to the return until you have completed and checked all entries. Use of the label helps us identify your account, saves processing time, and speeds refunds.

Do not attach your label to the envelope. It may get separated from your return.

If you did not receive a label, print or type the entries in this section.

Do not use the IRS mailing label.

### Name

You must use your legal name. Nicknames are not permitted. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration so that the name on your tax return is the same as the name on the Social Security records. If these names do not match, your refund may be delayed.

If you file joint returns, write the names in the same order every year. There is a separate line for the spouse's name.

Write any descriptions (e.g., Jr., III, etc.) after your last name.

### Address

Write your current mailing address in the space provided. If you receive your mail "in care of" someone else (i.e., your mail is sent to an address belonging to someone other than yourself), fill in that person's name in the space provided for the mailing

address. Be sure to write "c/o" before the person's name.

**Important:** If your address should change after you file your return, you must notify the Department in **writing** of your new address. Please include your social security number and your signature. Any refund checks due to you will **not** be forwarded to your new address by the U.S. Postal Service, and you might not receive your income tax forms and instructions next year.

## Social Security Number

Write your social security number in the space provided. If you are married, you must also write your spouse's social security number in the space provided whether joint or separate returns are filed. Your social security numbers must be written in the same order as your names are written on your return.

If you are an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter your ITIN.

## Occupation

Write your occupation in the space provided. If married and filing a joint return, also write your spouse's occupation in the space provided.

## 2 Hawaii Election Campaign Fund

This fund was established by the Hawaii State Legislature to support public financing of Hawaii governor's election campaigns.

You may have \$2 go to the fund by checking the "Yes" box. On a joint return, one or both of you may choose to have \$2 go to this fund, or both may choose not to.

If you check "Yes," it will not change the tax or refund shown on your return.

## 3 Boxes 1 through 5 Filing Status

Check either box 1, 2, 3, 4, or 5 as appropriate. Do not put a check in more than 1 box.

**Note:** More than one filing status may apply to you. Choose the one that will give you the lowest tax.

### Filing Status Box 1 Single

Select box 1, Single, if on December 31, 2000, you were unmarried, divorced, or separated from your spouse under a separate maintenance decree. State law governs whether you are married, divorced, or legally separated.

If you are married on December 31, 2000, consider yourself married for the whole year.

If your spouse died during 2000, consider yourself married to that spouse for the whole year, unless you remarried before the end of 2000.

If you are unmarried and provide a home for certain other persons, you may be able to file as Head of Household.

If you were married in 2000, had a child living with you, and lived apart from your spouse during the last 6 months of 2000, you may be able to file as Head of Household. See **Married Persons Who Live Apart (and Abandoned Spouses)** on this page.

### Filing Status Box 2 Married Filing a Joint Return (even if only one of you had income)

In most cases, married couples will pay less tax if they file a joint return. You must report all income, exemptions, deductions, and credits for you and

your spouse. Both of you must sign the return, even if only one of you had income.

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

**Note:** If you filed a joint return, and you and your spouse decide to file separate returns for the year, both of you **MUST** file amended returns on or before the due date of the original return (April 20). **You may not change your filing status from married filing jointly to married filing separately after that date.**

If you and your spouse filed separate returns, and you decide to file a joint return for the year, you may do so without full payment of the amount shown as tax on such joint return.

If your spouse died in 2000 or in 2001 before filing a return for 2000, see **Death of Taxpayer**, on page 7.

**Tax Savings.**—If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described under **Married Persons Who Live Apart (and Abandoned Spouses)** on this page. If you qualify, check Box 4 for Head of Household.

**Special Rule for Nonresidents of Hawaii Who File a Joint Return With a Hawaii Resident.**—If at the end of the taxable year you were a nonresident of Hawaii (i.e., a U.S. resident who is not a resident of Hawaii) who is married to a resident of Hawaii, you may choose to file a joint return with the resident spouse on Form N-12. However, if a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

**Special Rule for Nonresident and Dual-Status Aliens.**—Generally, you cannot file a joint return if either spouse was a nonresident alien at any time during the tax year. However, nonresident aliens married to U.S. citizens or residents can elect to be taxed as a U.S. resident and file joint returns. If a joint return is filed, you and your spouse must agree to be taxed on your combined worldwide income.

**Note:** For purposes of filing a joint return, common law marriages are not recognized under Hawaii law unless they began in a state which permits common law marriages.

### Filing Status Box 3 Married Filing a Separate Return

You may file separate returns whether both you and your spouse had income, only one of you had income, or neither of you had income.

If you choose to file separate returns, both you and your spouse must figure your tax the same way. This means that if one of you itemizes your deductions, the other must also itemize their deductions. (If you itemize your deductions, both of you must file Form N-11, N-12, or N-15). You each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file a Hawaii tax return, you may be able to claim the exemptions for your spouse. See instructions for lines 6a and 6b on page 9.

**Special Rule for Nonresident and Dual-Status Aliens.**—Married nonresident aliens must file separate returns. However, nonresident aliens who are married to U.S. citizens or residents and who elect to be taxed as a U.S. resident may file joint returns. However, see **Married Persons Who Live Apart (and Abandoned Spouses)**.

### Married Persons Who Live Apart (and Abandoned Spouses)

You will be considered unmarried if you meet **ALL** of the following tests:

- 1) You file a separate return, and
- 2) You paid more than half the cost of keeping up your home for the tax year, and
- 3) Your spouse did not live in your home during the last 6 months of the tax year, and
- 4) Your home was, for more than 6 months of the year, the principal home of your child, stepchild, adopted child, or foster child whom you can claim as a dependent or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules discussed later, for **Children of Divorced or Separated Parents** on page 9.

If you are considered unmarried under these rules, you will qualify to file as Head of Household.

**Special Rule for Nonresident and Dual-Status Aliens.**—If you were a nonresident or dual-status alien during the tax year, the special rules for Married Persons Who Live Apart (and Abandoned Spouses) will not apply to you unless you meet all of the tests previously stated, and you are a resident of Canada or Mexico. If you are considered unmarried under these rules, you may file as a single individual rather than married filing separately. You cannot file as Head of Household.

### Filing Status Box 4 Head of Household

There are special tax rates for a person who can meet the tests for Head of Household. These rates are lower than the rates for Single or Married Filing a Separate Return.

You may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year. You must have paid more than half the cost of keeping up a home that was the principal home for more than half the year for you and:

- 1) Your unmarried child, grandchild, stepchild or adopted child. This child does not have to be your dependent.
- 2) Your married child, grandchild, stepchild or adopted child whom you can claim as your dependent without a Multiple Support Declaration or whom you could claim as your dependent except that the noncustodial parent will claim the child as a dependent under the rules for **Children of Divorced or Separated Parents** on page 9.
- 3) Any other relative, including your mother or father, whom you can claim as a dependent without a Multiple Support Declaration. For persons who qualify as a relative, see **Children and Other Dependents** on page 9.

Also, you may be eligible to file as Head of Household if you were unmarried, or considered unmarried, on the last day of the year, and pay more than half the cost of keeping up a home that was the principal home for the whole year for your mother or father whom you can claim as a dependent without a Multiple Support Declaration, but who does not live with you.

**Note:** If you received payments under the Aid to Families with Dependent Children (AFDC) program and used them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.

**Special Rule for Nonresident and Dual-Status Aliens.**—If you were a nonresident or dual-status alien during the tax year, you cannot file as Head of Household.



## Filing Status Box 5

### Qualifying Widow(er) with Dependent Child

If your spouse died during 1998 or 1999 and you did not remarry before the end of 2000, file a return for 2000 showing only your own income, exemptions, deductions, and credits. However, you can figure your tax at joint return rates if you meet **ALL 3** of the following tests:

- You could have filed a joint return with your spouse for the year your spouse died. (It does not matter whether or not you actually filed a joint return.)
- Your dependent child, stepchild, or foster child lived with you (except for temporary absences for vacation or school).
- You paid over half the cost of keeping up the home for this child for the whole year.

Check box 5, Qualifying Widow(er) with Dependent Child, and show the year your spouse died in the space provided. Do not claim an exemption for your spouse. (You can claim the exemption only for the year your spouse died.)

If your spouse died in 2000 and you did not remarry, consider yourself married for the whole year. If your spouse died before 1998 and you did not remarry, you may check Box 4 if you meet the tests under **Head of Household** on page 8. Otherwise you must file as Single.

**Note:** See **Death of Taxpayer** on page 7 for more information.

**Special Rule for Nonresident and Dual-Status Aliens.**—The special rules or Qualifying Widow(er) With Dependent Child will not apply unless the surviving spouse meets all of the tests previously stated, and was a resident alien or U.S. citizen the year their spouse died. The residency status refers to the surviving spouse's actual status, and not the election that some nonresident aliens make to be taxed as U.S. residents.

## 4 Lines 6a through 6e Exemptions

### Lines 6a and 6b Boxes

#### REGULAR — FOR YOURSELF AND SPOUSE

Take one exemption for yourself unless you can be claimed as a dependent on another person's tax return. (See **Children and Other Dependents** on this page). If you are married, you can take an exemption for your spouse if you file a joint return. If you file a separate return, you can take your spouse's exemption(s) only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

If, at the end of 2000 you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may still take an exemption for your spouse if you file a joint return.

If your spouse died during 2000, and you did not remarry before the end of 2000, check the boxes for the exemptions you could have taken for your spouse on the date of death. Please see the instructions for **Death of Taxpayer** on page 7.

#### AGE 65 OR OVER — FOR YOURSELF AND SPOUSE

Take another exemption if you or your spouse were age 65 or over. You **MAY NOT** take this additional exemption for dependents. If you or your spouse's 65th birthday is on January 1, 2001, you can take the extra exemption for age for 2000.

If you file married filing separately, you may **NOT** claim the extra exemption for age 65 or over for your spouse.

### Lines 6c and 6d Boxes Children and Other Dependents

Enter on lines 6c and 6d the full names, social security numbers, and other information for your dependent children and other dependents. Each dependent must have a social security number. Enter the number of dependent children listed in box 6c. Enter the number of other dependents listed in box 6d.

Each person you claim as a dependent has to meet the following tests **a** through **e**:

#### a. Income

The dependent received less than \$2,800 gross income. (The test does not have to be met for your child who was under 19 at the end of the year, or a full-time student at least 5 months of the year and under 24 years of age at the end of the year.) Please see the instructions for **Student Dependent** on this page.

**Note:** Gross income does not include nontaxable benefits such as social security or welfare benefits.

#### b. Support

The dependent received over half of his or her support from you, or is treated as receiving over half of his or her support from you under the rules for **Children of Divorced or Separated Parents** on this page, or **Dependent Supported by Two or More Taxpayers** on this page. If you file a joint return, the support can be from either spouse.

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, social security benefits, gifts, savings, welfare benefits, etc.).

If your child was a student, do not include amounts he or she received as scholarships.

Support includes items such as food, a place to live, clothes, medical and dental care, and education. In figuring support, use the actual cost of these items. However, the cost of a place to live is figured at its fair rental value.

**Do not** include in support items like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

You must include capital items such as a car or furniture in figuring total support, but only if these items are actually given to, or purchased by, the dependent for the dependent's use or benefit. Do not include the cost of a capital item such as furniture for the household or for use by persons other than the dependent.

#### c. Married Dependent

The dependent did not file a joint return with his or her spouse.

**Note:** However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

#### d. Citizenship or Residence

The dependent was a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

#### e. Relationship

The dependent met test 1 or 2 below:

1. Was related to you (or your spouse if you file a joint return) in one of the following ways:

Child	Sister	Mother-in-law	or, if related by blood:
Stepchild	Grandchild	Father-in-law	Uncle
Mother	Stepbrother	Brother-in-law	Nephew
Father	Stepsister	Sister-in-law	Aunt
Grandparent	Stepmother	Daughter-in-law	Niece
Brother	Stepfather	Son-in-law	

2. Was any other person who lived in your home as a member of your household for the whole year. **A person is not a member of your household** if at any time during your tax year the relationship between you and that person is against local law.

For this purpose **child** includes:

- Your son, daughter, stepson, stepdaughter;
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and
- A foster child (any child who lived in your home as a member of your family for the whole year).

### Student Dependent

Even if your child had gross income of \$2,800 or more, you can claim the child as a dependent if he or she can meet tests **b**, **c**, and **d**: AND

- was under 24 years of age at the end of the year, and
- was enrolled as a full-time student at a school during any 5 months of 2000; OR
- took a full-time, on-farm training course during any 5 months of 2000. (The course had to be given by a school or a State, county, or local government agency.)

The school must have a regular teaching staff, course of study, and a regularly enrolled body of students in attendance. For this purpose **school** includes:

- elementary, junior and senior high schools;
- colleges and universities; and technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

### Children of Divorced or Separated Parents

The parent having custody of a child for the greater portion of the year (the custodial parent) will generally be entitled to the dependency exemption. This rule applies to parents not living together during the last six months of the calendar year and those divorced or separated under a separation agreement.

This general rule does not apply in the case of the following three exceptions:

- a. There is a multiple support agreement in effect, OR
- b. The custodial parent has agreed to release his or her claim to the dependency exemption to the noncustodial parent in a decree or agreement in effect before January, 1985, and the noncustodial parent furnishes at least \$600 support for the child within the taxable year, OR
- c. The custodial parent relinquishes the exemption and provides the noncustodial parent with a written statement that the custodial parent will not claim the dependency exemption for the taxable year. This statement shall be attached to the return of the noncustodial parent who claims the exemption. Federal Form 8332 may be used for this purpose.

Support by the spouse of a remarried parent will be treated as support by that parent.

### Dependent Supported by Two or More Taxpayers

Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of that person's support.

One of the taxpayers may claim the person as a dependent if **all** of the following are met:

1. The tests for income, married dependent, citizenship or residence, and relationship as discussed under Lines 6c and 6d.

2. The taxpayer paid more than 10% of the dependent's support, and
3. The taxpayer attaches to his or her return a signed **Federal Form 2120, Multiple Support Declaration**, from every other qualifying person who paid more than 10% of the support. This form states that the person who signs it will not claim an exemption in 2000 for the person he or she helped to support.

## Birth or Death of Dependent

You can take an exemption for a dependent who was born or who died during 2000 if he or she met the tests for a dependent while alive. This means that a baby who lived only a few minutes can be claimed as a dependent.

## Income

A Hawaii resident is subject to income tax on his or her entire income earned worldwide.

## Examples of Income You Must Report

- Wages, including salaries, bonuses, commissions, fees, and tips.
- U.S. Cost of Living Allowance.
- Living Quarter Allowance.
- Dividends (Part II)
- Interest (Part I) on:
  - tax refunds;
  - bank deposits, bonds, notes;
  - bonds issued by other states and local governments; and
  - accounts with savings and loan associations, mutual savings banks, credit unions, etc.
- Unemployment compensation benefits.
- Temporary Disability Insurance Benefits to the extent that such amounts:
  - are attributable to contributions by your employer which were not includible in your gross income, or
  - are paid by your employer.

## Examples of Income You Do Not Report

- Pensions where no employee contributions are involved.
- All Government payments and benefits made to veterans and their families.
- Dividends on Veteran's Government Insurance
- Benefits paid by the Hawaii Retirement System or similar public (federal, city and county, or other state) retirement system.
- Workers' compensation, insurance, damages, etc., for bodily injury or sickness.
- Interest on Federal, Hawaii State and County municipal bonds. Also, U.S. Savings Bonds.
- Interest on bonds issued by the Governments of Puerto Rico, Virgin Islands, and Guam.
- Life insurance proceeds upon death.
- Social Security benefits.
- Railroad Retirement Act benefits.
- Gifts, inheritances, bequests.
- Compensation by Hawaii or the U.S. to a patient affected with leprosy.
- Child support.
- Welfare benefits.
- Amounts you received from an insurance company because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home. (You must report reimbursements for normal living expenses as income.)
- Contributions to an annuity purchased by qualified nonprofit organization or public school or deferred

compensation plans with respect to service for State or local government.

- Amounts you received as combat duty pay while deployed to an area designated as a combat zone by the President of the United States.
- Royalties and other income derived from patents, copyrights, and trade secrets developed and arising out of a qualified high technology business.
- Stock options income from a qualified high technology business.

## Rounding Off to Whole Dollars

The Department of Taxation is requiring individual taxpayers to round off cents to the nearest whole dollar for all dollar entries on the tax return and schedules. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example: \$1.39 becomes \$1 and \$2.69 becomes \$3. If you have to add two or more amounts to figure the amount to enter on a line, schedule, or worksheet, you may choose to use one of two methods. Once a method of rounding is established, you must use the same method throughout the return. The first method is to include the cents when adding and round off only the total. The other method is to round off each entry. For example: You received two W-2 forms, one showing Hawaii withholding of \$50.55 and one showing Hawaii withholding of \$185.73. For rounding method 1, show your total Hawaii withholding as \$236, (\$50.55 + \$185.73 = \$236.28 rounded to \$236). For rounding method 2, show your total Hawaii withholding as \$237, (\$50.55 rounded to \$51.00 + \$185.73 rounded to \$186.00 = \$51 + \$186 = \$237).

## 5 Line 7 Wages, Salaries, Tips, etc.

Enter the total of all the wages shown on your HW-2 forms. If you received federal Form W-2, report the amount in box 17, State wages, tips, etc. For a joint return, add the totals for you and your spouse. Report all wages you received even if you don't have an HW-2 form. If all your tips are not shown on your HW-2 forms, add these amounts in, too. Include amounts received under an employer-paid dependent care benefit plan from Schedule X, Part III. If you have received any benefits from such a plan for the taxable year, you must complete Schedule X and file it with your Form N-13. Also, include on this line amounts received as cost of living allowance, living quarter allowance, and temporary disability insurance benefits.

If you lose an HW-2 form, ask your employer for a new one. If your employer does not give you an HW-2 form by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue or correct your HW-2 form. If you can't get an HW-2 form from your employer by February 15, contact your taxation district office.

## 6 Lines 8 and 9 Interest and Dividend Income

### Line 8 Interest Income

Enter your total interest income from banks, savings and loan associations, credit unions, notes and loans, and others on line 8. Include any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook. Be sure to include interest on tax refunds.

If your total interest income is more than \$400 you must list the name of the payer and the amount of interest on page 2 of Form N-13.

**Note:** If you received interest as a nominee for someone else, or you received or paid accrued interest on securities transferred between interest payment dates, you may NOT file Form N-13. You MUST file Form N-11 or N-12 instead.

## Line 9 Ordinary Dividends

**Note:** Act 297, Session Laws of Hawaii 2000, provides that all income received from stock options from a qualified high technology business (including dividend income earned from stock received through the exercise of the stock options) by an employee, officer, or director, or investor who qualifies for the high technology business investment tax credit that would otherwise be taxed as ordinary income to those persons is exempt from Hawaii income taxes.

Enter your total ordinary dividends on line 9. Ordinary dividends are dividends paid out of earnings and profits. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise. Dividends that are reinvested in stock purchase plans are taxable and should also be entered on line 9.

Do not include nontaxable distributions on line 9. In general, distributions that are NOT made out of earnings and profits are a return of your investment and will not be taxed until you get back your cost. You must reduce your cost (or other basis) by the amount of nontaxable distributions received. After you get back all of your costs (or other basis), you must report these distributions as capital gains on Form N-11 or N-12.

If the total of your ordinary dividends is more than \$400 you must list the name of the payer and the amount of dividends on page 2 of Form N-13.

**Note:** If you received any capital gain distributions, or you received dividends as a nominee for someone else, you may NOT file Form N-13. You MUST file Form N-11 or N-12 instead.

## 7 Line 10 Unemployment Compensation

Unemployment compensation (insurance) you received is taxable.

You should get a statement, on federal Form 1099-G, showing the total unemployment compensation paid to you during the year. For payments in 2000, you should receive this statement by January 31, 2001.

Enter on line 10 the amount from federal Form 1099-G.

Do not include on line 10 any supplemental unemployment benefits you received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits as wages on Form N-13, line 7.

## 8 Line 11 Adjusted Gross Income

Add the amounts on lines 7, 8, 9 and 10.

**Note:** If you can be claimed as a dependent on another person's return, check the box under line 11.

## 9 Line 12 Standard Deduction

Taxpayers who do not itemize their deductions may reduce their adjusted gross income by the

amount of the standard deduction appropriate to their filing status. The amount of the standard deduction for each filing status is listed below:

Filing Status	Standard Deduction
Single	\$1,500
Married filing jointly	\$1,900
Married filing separately	\$ 950
Head of Household	\$1,650
Qualifying Widow(er)	\$1,900

Standard deduction for dependents. Your standard deduction is limited to the greater of \$500 or your earned income (up to the full standard deduction for your filing status). Enter the appropriate amount on line 12. The standard deduction for an individual who can be claimed as a dependent on the tax return of another taxpayer is computed using the worksheet below.

- A.** Enter the amount from Form N-13, line 7 ..... **A.** \_\_\_\_\_
- B.** Minimum amount..... **B.** 500.00
- C.** Compare the amounts on lines A and B. Enter the LARGER of the two amounts here..... **C.** \_\_\_\_\_
- D.** Maximum amount. Enter the full standard deduction for your filing status, shown in the chart above, here. .... **D.** \_\_\_\_\_
- E.** Compare the amounts on lines C and D above. Enter the SMALLER of the two amounts here and on Form N-13, line 12..... **E.** \_\_\_\_\_

## Line 13

Subtract line 12 from line 11 and show the difference on line 13.

**REMINDER:** This line **MUST** be filled in.

## 10 Line 14 Exemptions

### Regular Exemptions

You are allowed \$1,040 for each exemption you can claim. Multiply \$1,040 by the number of exemptions shown on line 6e. Enter the amount on line 14. Remember, if you can be claimed as a dependent on another person's tax return, you may not claim an exemption for yourself.

### Blind, Deaf, or Totally Disabled — Definition, Certification and Exemptions.

Check the appropriate box(es) on line 14 if you are blind, deaf or disabled and your impairment has been certified. The disability exemption will be disallowed and your return processed without the exemption(s) claimed if you have not qualified for this special exemption by completing Forms N-172 and N-857 prior to filing your return and you will be required to file an amended return AFTER submitting the Forms N-172 and N-857, in order to claim this exemption.

"Blind" means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

"Deaf" means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is 82 decibels, A.S.A., or worse.

"Person totally disabled" means a person who is totally and permanently disabled either physically or

mentally, which results in the person's inability to engage in any substantial gainful business or occupation. It is presumed that a person whose gross income, before deductions and exemptions, exceeds \$30,000 per year is engaged in a substantial, gainful business or occupation.

The impairment of sight, deafness or disability shall be certified to on the basis of a written report on an examination performed by a qualified ophthalmologist or qualified optometrist or a qualified otolaryngologist, or a qualified physician, as the case may be.

A blind, deaf, or totally disabled person who qualifies and elects the special exemption shall be allowed the following exemptions:

Single—	\$ 7,000
Husband and wife —	\$14,000
Husband or wife (joint return) —	\$ 8,040
Husband or wife (both over 65)—	\$ 9,080

For more information, see Tax Information Release No. 89-3, "State Tax Benefits Available to Persons with Impaired Sight, Impaired Hearing, or Who are Totally Disabled" and Tax Information Release No. 94-2, "State Tax Benefits Available to Persons Totally Disabled".

**Note:** If you claim this special exemption, you will not be able to claim the additional exemptions for your children or other dependents.

Enter the appropriate amount on line 14.

## 11 Line 15 Taxable Income

Subtract line 14 from line 13. This is your taxable income. Your tax is figured on this amount. If line 15 is less than \$100,000, please continue.

If line 15 is \$100,000 or more, you **CANNOT** use Form N-13. You **MUST** file Form N-11 or N-12.

### If You Qualify, the Hawaii Department of Taxation Will Figure Your Tax

If you want us to, we will figure your tax for you. If you paid too much we will send you a refund. If you did not pay enough, we will bill you for the balance. We will not charge you interest or penalties if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later. We can do this **ONLY** if:

- You fill in the parts of your return through lines 15, 17, and 19a through 19f, if you wish to claim the applicable tax credits. **The Department of Taxation will NOT fill in these lines for you.**
- You attach a copy of all your HW-2 forms to your Form N-13.
- You complete Parts I and II on page 2 of Form N-13 if required.
- You (and your spouse if filing a joint return) sign and date your return.

**CAUTION:** The Department of Taxation will complete lines 16, 18, 20, 21, 22, or 23 if left blank. You **MUST**, however, complete lines 15, 17, and 19a through 19f if you qualify and wish to CLAIM any of these credits. You will not receive ANY credit for what you did not claim.

## 12 Line 16 Figuring Your Income Tax

If line 15 is less than \$100,000, find your tax in the Hawaii Tax Table on pages 20-31 unless you must file Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000. See Form N-615 and instructions for more information. If line 15 is \$100,000 or more you **CAN-**

**NOT** file Form N-13. Instead, you must file Form N-11 or N-12 and use the Tax Rate Schedules to figure your tax.

Be sure you use the correct column in the Hawaii Tax Table. After you have found the correct tax, enter that amount on line 16.

## 13 Line 17 Energy Conservation Tax Credit

Each resident taxpayer who files an individual income tax return for 2000 may claim a tax credit against his or her individual income tax liability for a solar or wind energy system, heat pump, or ice storage system installed and placed in service in 2000. Additions to existing systems (e.g., additional solar energy panels) and systems for a second home qualify for this credit. The cost of repairs to existing systems (e.g., replacing solar energy panels), however, **do not** qualify for this credit. The tax credit shall apply only to the actual cost of the solar or wind energy system, heat pump, or ice storage system, including accessories and installation, and shall not include the cost of consumer incentive premiums unrelated to the operation of the system or offered with the sale of the system or heat pump (such as "free gifts", offers to pay electricity bills, or rebates).

The tax credit may be claimed for the following energy conservation systems installed and placed in service after 12/31/89 (12/31/90 for ice storage systems), but before 7/1/2003:

Type of Energy Conservation System	Tax Credit Rate
<b>1. Wind energy systems</b>	20% of the actual cost of the system.
<b>2. Solar energy systems</b>	
a. New and existing single family residential buildings	The lesser of 35% of the actual cost of the system or \$1,750.
b. New and existing Multi-unit buildings used primarily for residential purposes.	Per building unit: The lesser of 35% of each unit's actual cost of the system or \$350.
c. New and existing hotel, commercial and industrial facilities.	35% of the actual cost of the system.
<b>3. Heat pumps</b>	
a. New and existing single family residential buildings	The lesser of 20% of the actual cost of the system or \$400.
b. New and existing Multi-unit buildings used primarily for residential purposes.	Per building unit: The lesser of 20% of each unit's actual cost of the system or \$200.
c. New and existing hotel, commercial and industrial facilities.	20% of the actual cost of the system.
<b>4. Ice storage systems</b>	50% of the actual cost of the system.

In the event that tax credits claimed exceed the amount of the income tax payments due, the excess of credits may be carried over to subsequent years until used up.

To determine this tax credit, use Form N-157 and attach the form to individual income tax return Form N-13, and enter on page 2, line 17, the amount of the credit claimed.

For more information see Form N-157.

## 14 Line 19a Total Hawaii Income Tax Withheld

Enter the amount of Hawaii income tax withheld as shown on your HW-2 form. If you have more than one HW-2 form, add the amounts of Hawaii income tax withheld. If you are filing a joint return, add the amounts of Hawaii income tax withheld for you and your spouse.

Also include on this line, Hawaii income tax withheld on unemployment compensation as shown on your federal Form 1099-G.

## 15 Line 19b Amount Paid With Extension(s)

If you filed Form N-101A (or federal Form 4868) and/or N-101B (or federal Form 2688) to get an extension of time to file Form N-13, enter the amount you paid on this line.

## Other Credits

**IMPORTANT!!** The amount of any credit claimed on lines 19c through 19f which total more than your tax liability will be refunded to you. It is very important that you *carefully* read the following instructions for each of these credits to ensure that you properly claim all the credits for which you are entitled.

## 16 Line 19c Low-Income Refundable Tax Credit

If your Hawaii adjusted gross income was \$20,000 or less, you may qualify for this credit. See the instructions for Schedule X, Part I, on page 13. Figure the credit on Schedule X, Part I, and enter the amount of the credit here.

**Note:** Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

**Deadline for claiming this credit.** Claims for this credit, including any amended claims, **must** be filed on or before December 31, 2001.

## 17 Line 19d Credit for Low-Income Household Renters

If you occupy and pay rent for real property within the State as your residence, your Hawaii adjusted gross income was less than \$30,000, and the rent you paid during 2000 was more than \$1,000, you may qualify for this credit. To see if you qualify, see the instructions for Schedule X, Part II, on page 14. If you qualify, figure the credit on Schedule X, Part II, and enter the amount of the credit here.

**Note:** Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

**Deadline for claiming this credit.** Claims for this credit, including any amended claims, **must** be filed on or before December 31, 2001.

## 18 Line 19e Credit for Child and Dependent Care Expenses

Certain payments made for child and dependent care (including payments made to the State of Hawaii A+ Program) may be claimed as a credit against your tax due. To see if you qualify, see the instructions for Schedule X, Part III, on page 15. If you qualify, figure the credit on Schedule X, Part III, and enter the amount of the credit here.

**Note:** Do not claim this credit if you are being claimed or eligible to be claimed as a dependent by any taxpayer for federal or Hawaii income tax purposes.

## 19 Line 19f Credit for Child Passenger Restraint System

Each resident taxpayer who files an individual income tax return for the taxable year may claim a tax credit for 2000 for the purchase of **one or more new** child passenger restraint systems which can be shown to be in substantial conformity with specifications for such restraint systems set forth by the federal motor vehicle safety standards which were in effect at the time of such purchase.

**Note:** This credit is \$25 *per return* regardless of the cost or the number of restraint systems purchased.

**To Claim this Credit.** Enter \$25 in line 19f, and attach a copy of the sales invoice, which states the type of child restraint system purchased, to your return.

1) If the invoice doesn't have your name on it, you must attach a statement saying that you and nobody else is claiming the credit for the purchase described in the invoice.

2) If the invoice has somebody else's name on it, you must attach an explanation.

**Your claim for this credit may be rejected** if the invoice is not attached, or if 1) or 2) applies but no statement or explanation is attached.

**Deadline for claiming this credit.** Claims for the tax credit, including any amended claims thereof, must be filed on or before December 31, 2001.

## 20 Line 21 Amount Refunded to You

If line 20 is larger than line 18, subtract line 18 from line 20 and show the difference on line 21. This is the amount that will be refunded to you. This line must be completed for you to receive a refund.

If the refund is large, you should see your payroll office about reducing the amount of tax that is withheld from your wages.

## 21 Line 22 Amount You Owe

If line 18 is larger than line 20, subtract line 20 from line 18 and show the difference on line 22. This is the balance you still owe. Use Form N-200V, Individual Income Tax Payment Voucher, to send your payment to the Department of Taxation.

**Note:** If you include penalty and/or interest for the late filing of your return with your payment, identify and enter these amounts on a separate sheet of paper and attach to Form N-13. Do not include the penalty and/or interest amounts for the late filing of

your return in the Amount You Owe on line 22 of Form N-13.

**Note:** If you cannot pay the full amount you owe, you can ask to enter a payment agreement by attaching a letter requesting for a payment agreement, with the following information, to the front of your tax return: (1) Your name (as stated on the tax return), (2) Your social security number, (3) Type of tax (individual income tax), and (4) Period or year (calendar year 2000). You should, however, still send in payments until you are notified by the Department.

## 22 Line 23 Estimated Tax Penalty

See the instructions for **Penalties and Interest** on page 13 and Form N-210 to see if you owe a penalty for the underpayment of estimated taxes.

If you owe a penalty, enter the penalty amount on Form N-13, line 23. Add the penalty amount to any tax due and enter the total on line 22. If you have an overpayment, subtract the penalty amount from the overpayment you show on line 21. However, if your overpayment is less than the penalty amount, enter the difference as a balance due on line 22.

Check the box at line 23 if Form N-210 is attached.

## 23 Line 24 2001 Forms

If your Form N-13 is prepared by someone else, or if you do not need Hawaii income tax forms mailed to you next year, check the box at line 24, and you will receive a pre-printed label only.

## 24 Completing Your Return Sign and Date Your Return

Form N-13 is not considered a valid return unless you sign it. If you are unable to sign the return (due to disease or injury, etc.), you can appoint an agent to sign your return. A return signed by an agent must have a power of attorney attached that authorizes the agent to sign for you. You can use Form N-848, Power of Attorney.

Be sure to date your return. If you have someone prepare your return, you are still responsible for the correctness of the return.

Attach a copy of your HW-2 or federal Forms W-2 and 1099-G (unemployment compensation) to your return.

**Joint Return.** Your spouse must also sign if it is a joint return. If your spouse cannot sign because of disease or injury and tells you to sign, you can sign your spouse's name in the proper space on the return followed by the words "By (your name), Husband (or Wife)." Be sure to also sign in the space provided for your signature. Attach a dated statement, signed by you, to the return. The statement should include the form number of the return you are filing, the tax year, and the reason your spouse cannot sign, and that your spouse has agreed to your signing for him or her.

If you are the guardian of your spouse who is mentally incompetent, you can sign the return for your spouse as guardian.

If your spouse is unable to sign the return because he or she is serving in a combat zone, and you do not have a power of attorney or other statement, you can sign for your spouse. Attach a signed statement to your return that explains that your spouse is serving in a combat zone.

If your spouse cannot sign the joint return for any other reason, you can sign for your spouse only if you are given a valid power of attorney. Attach the power of attorney to your tax return.

If you are filing a joint return as a surviving spouse, see **Death of Taxpayer** on page 7.

**Child's return.** If your child cannot sign the return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

### Did You Have Someone Else Prepare Your Return?

**Note:** *You have the option of checking the "Yes" or "No" box in the signature area of your tax return to indicate whether you are authorizing the Department of Taxation to discuss your tax return with your paid preparer. If you check the "Yes" box on your tax return, and enter the name of your individual paid preparer, you are authorizing the Department to call your paid preparer to answer any questions that may arise during the processing of your tax return.*

If you fill in your own return, the Paid Preparer's Information space under your signature should remain blank. If someone prepares your return and **does not charge you**, that person **should not sign** your return.

Generally, anyone who is paid to prepare your tax return must sign it and fill in the other blanks in the Paid Preparer's Information area of your return. The preparer may furnish his or her alternative identifying number for income tax return preparers (PTIN) instead of his or her social security number.

If you have questions about whether a preparer is required to sign your return, please contact your taxation district office.

The preparer required to sign your return **MUST** complete the required preparer information and:

- Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)
- Give you a copy of your return in addition to the copy to be filed with your taxation district office.

## Reminders

### Processing of Your Tax Return

In general, refunds due to you are issued within 8 weeks from the date your return is filed with the Department of Taxation. However, it may take additional time if you filed your return close to the April 20 filing deadline, if errors were made in completing your return, or you moved and did not change your address in writing with the district tax office with which you filed your return.

Please do not contact the Department regarding the status of your tax return until at least 4 weeks have passed if you filed your tax return in January or February, or until at least 6 weeks have passed if you filed your tax return in March or April.

### Penalties and Interest

**a. Late Filing of Return.** The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return.

**b. Extensions.** If you are unable to file your Hawaii tax return by April 20, 2001, file Form N-101A, *Application for Automatic Extension of Time to File Hawaii Individual Income Tax Return*, to receive an automatic four month extension. Federal Form 4868, *Application for Automatic Extension of Time To File U.S. Individual Income Tax Return*, may be used in lieu of Form N-101A. You should estimate the amount of tax you think will be due, and pay any tax you think you will owe. If, after April 20, you find that your estimate of the tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay any estimated additional tax with another Form N-101A or federal Form 4868.

**c. Interest.** Interest will be charged on taxes not paid by their due date, even if an extension of time to file is granted. The interest rate for not paying tax when due is 2/3 of 1% of the unpaid amount for each month or part of a month it remains unpaid.

**d. Failure to pay tax after filing timely returns.** If a return is timely filed and the tax due is not completely paid within 60 days of the due date of the return, an amount up to 20% of the unpaid tax will be added to the tax due.

**e. Underpayment of estimated taxes.** You may be subject to a penalty for not paying enough estimated tax if your tax payments, including withholding, do not total the smallest of:

- 1) 90% (66 2/3% for farmers and fishermen) of the 2000 tax liability;
- 2) 100% of the tax shown on the 1999 return (110% of that amount if the individual's adjusted gross income on that return is more than \$150,000, and less than 2/3 of gross income for 1999 or 2000 is from farming or fishing); or
- 3) 90% of the tax figured by annualizing the taxable income.

For more information, see Form N-210, *Underpayment of Estimated Tax by Individuals and Fiduciaries*.

### Change of Address

If your mailing address changes after you file your return, you must notify the Department in writing of the change in addition to notifying the post office serving your former address. Failure to do so may prevent any refund due to you from being delivered (the postal service is not permitted to forward your State refund check), and delay important notices or correspondence to you regarding your return. Be sure to include your name(s) and social security number(s) as printed on your return in any correspondence with the Department.

### How Long Should Records Be Kept?

Keep records of income and credits appearing on your tax return until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 3 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property.

### Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, you may file an amended return on Form N-13 to change the Form N-13 you already filed. Use the Form N-13 for the year you are amending. (You cannot file a 1999 amended return on a 2000 Form N-13.) Write the word "**AMENDED**" in the upper left hand corner of the return, and fill in the return with all of the correct information.

If you **paid additional tax** with your original return, include that amount in the total on line 20 of the amended Form N-13 and write "Additional tax paid with original return" on the dotted line to the left of the total. If you **claimed a refund** on your original return, subtract that amount from the amended Form N-13, line 20. If Form N-13, line 20 was blank on your original return, show the refund amount in parentheses.

You can get prior year forms from your local district tax office.

You may also file an amended return on Form N-188X, *Amended Individual Income Tax Return*. However, the filing of an amended return on Form

N-13 may result in a faster processing of your amended return.

## Change In Federal Taxable Income

In general, a change to your federal return, whether it is made by you or by the Internal Revenue Service, must be reported to the State of Hawaii.

1) Section 235-101(b), HRS, requires a report to the Director of Taxation if the amount of IRC taxable income is changed, corrected, adjusted or recomputed as stated in (3).

2) This report must be made:

- a) Within 90 days after a change, correction, adjustment or recomputation is finally determined.
- b) Within 90 days after an amended return is filed.

3) A report within the time set out in (2) is required if:

- a) The amount of taxable income as returned to the United States is changed, corrected or adjusted by an officer of the United States or other competent authority.
- b) A change in taxable income results from a renegotiation of a contract with the United States or a subcontract thereunder.
- c) A recomputation of the income tax imposed by the United States under the Internal Revenue Code results from any cause.
- d) An amended income tax return is made to the United States.

4) The statutory period for the assessment of any deficiency or the determination of any refund attributable to the report shall not expire before the expiration of one year from the date the Department is notified by the taxpayer or the Internal Revenue Service, whichever is earlier, of such a report in writing. Before the expiration of this one-year period, the Department and the taxpayer may agree in writing to the extension of this period. The period so agreed upon may be further extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

## Instructions for Schedule X—Tax Credits

### Purpose

Use Schedule X to claim the low-income refundable tax credit, credit for low-income household renters, and the credit for child and dependent care expenses. **Even if you have no taxable income, you should complete and file Schedule X to claim these credits so they can be refunded to you.**

**Warning:** *The low-income refundable tax credit and credit for low-income household renters MUST be claimed on or before the end of the twelfth month following the end of the taxable year. If you do not claim these credits within that period, the credits are waived and cannot be claimed later, even on an amended return.*

## Part I

### Low-Income Refundable Tax Credit

Each resident taxpayer who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim this credit provided that the taxpayer is not eligible to be claimed

as a dependent for federal or State income tax purposes by another taxpayer.

### Qualified Exemptions

The low-income refundable tax credit may be claimed for each resident individual who:

- Was a resident of Hawaii and was physically present in Hawaii for more than nine months during the taxable year;
- Is not claimed and is not eligible to be claimed as a dependent by any taxpayer for federal or Hawaii individual income tax purposes; and
- Was not confined in jail, prison, or a youth correctional facility for the full taxable year.

### For Whom the Credit May Be Claimed

A taxpayer filing Form N-11, N-12, N-13, or N-15 may claim the credit for any of the following people who are "qualified exemptions" as defined on this page:

- The taxpayer's self;
- The taxpayer's spouse, if the spouse is filing jointly with the taxpayer;
- The taxpayer's dependents; and
- The taxpayer's minor children receiving support from the Department of Human Services of the State, social security survivor benefits, and the like.

### Birth or Death of a Qualified Exemption

- A person who dies during the year may be a qualified exemption so long as the person was alive and physically present within the State for nine months. If a person who was continuously living in Hawaii died after September 30, 2000, that person could still be a qualified exemption.
- A child who is born during 2000 could be a qualified exemption if the mother was physically present in the State while pregnant with the child and the total days of gestation and life after birth total more than nine months during the taxable year.

## Line 1

### Adjusted Gross Income

If the adjusted gross income shown on your return (Form N-13, line 11) is over \$20,000, **stop here**; you cannot take this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc.

**Married filing separately.** If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii, and add that amount to your own adjusted gross income. If the **total** is over \$20,000, you cannot claim this credit.

## Line 2

### Qualified Exemptions

On line 2, enter the names of all qualified exemptions. Start with yourself, enter your spouse's name if you are filing a joint return, and list your dependent children. List **only** persons who are qualified exemptions.

If married filing separately, only one spouse may claim the dependents.

Enter the number of qualified persons on line 2.

## Line 3

### Minor Children Receiving Public Support

On line 3, list your minor children who are also qualified exemptions, and who receive more than half of their support from the Department of Human Services, Social Security benefits, and other government payments. If you are married filing separately, only one spouse may claim each child. Enter the number of children here, and on the space provided beside Form N-13, line 19c.

## Line 5

If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii.

## Line 10

### Amount of the Credit

Add lines 8 and 9. Enter this amount on Form N-13, line 19c.

**Deadline for claiming this credit.** Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

## Part II

### Credit for Low-Income Household Renters

Each resident taxpayer who occupies and pays rent for real property within the State as his or her residence and who files an individual income tax return for the taxable year, including those who have no income or no income taxable under chapter 235, HRS, may claim a tax credit of \$50 per **qualified exemption**, including the additional exemption for taxpayers age 65 or over, provided the following four conditions are met:

- The taxpayer is not eligible to be claimed as a dependent for federal or State income tax purposes by another taxpayer;
- The taxpayer has adjusted gross income of less than \$30,000;
- The taxpayer has paid more than \$1,000 in rent during the taxable year; and
- The rented property is NOT partly or wholly exempt from real property tax.

**Note:** Minor children receiving more than half of their support from the State Department of Human Services, Social Security benefits, and the like, are **NOT** considered qualified exemptions for purposes of claiming this credit. A child listed in line 3 of Part I does **not** count toward this credit.

A "**residence**" is defined as the dwelling place that constitutes the principal residence of the taxpayer or his or her immediate family in this State.

"**Rent**" means the amount paid in cash in any taxable year for the occupancy of a residence. Rent does not include:

- Charges for utilities, parking stalls, storage of goods, yard services, furniture, furnishings, and the like;
- Rental claimed as a deduction from gross income or adjusted gross income for income tax purposes;
- Ground rental paid for use of land only; and
- Rental allowances or rental subsidies received (i.e. housing allowance received from the armed forces or the Hawaii Housing Authority).

## Line 1

### Adjusted Gross Income

If the adjusted gross income shown on your return (Form N-13, line 11) is more than \$30,000, **stop here**; you cannot take this credit.

**Married filing separately.** If you are married filing separately, you must add your spouse's adjusted gross income to your own. If you are married filing separately and your spouse is a nonresident, you need to determine your spouse's adjusted gross income from all sources, within and outside of Hawaii and add that amount to your own adjusted gross income. If the **total** is more than \$30,000, you cannot claim this credit.

## Line 2

### Resident for More Than Nine Months

If you are a part-year resident who has been in Hawaii for 9 months or less in 2000, **stop here**; you cannot take this credit.

## Line 3

### Dependent of Another Taxpayer

If you can be claimed as a dependent on another person's return, **whether or not** that person claims you, **stop here**; you cannot take this credit.

## Line 4

### Your Addresses

List your most recent address. Fill in all of the required information. If you lived in more than one location during 2000, attach a separate sheet listing the same information for the other locations.

**Do not list** any location that was partly or wholly exempt from real property tax, such as:

- County or State low-income housing projects;
- Military housing; or
- Dormitories in schools or other nonprofit organizations.

## Line 5

### Rent You Paid

Enter the total amount of rent **you paid** during 2000 to all of the locations listed on line 4. If you are sharing or were sharing the rent with somebody else, list only your share of the rent here.

## Line 6

### Exclusions

Enter that portion of the amount on line 5 which:

- Is for ground rent (for example, lease rent that the landlord has to pay), utilities, goods, or services;
- You claimed as a deduction anywhere on your tax return; or
- You were reimbursed, through a rental allowance or rental subsidy from any source.

## Line 7

Line 5 minus line 6. If this amount is less than \$1,000, **stop here**; you cannot take this credit.

## Line 8

### Qualified Exemptions

Enter the number from the following worksheet.

- a Enter the number from Schedule X, Part I, line 2. If you did not claim the low-income refundable tax credit, complete Part I, line 2, and enter amount here. ....
- b Enter the number of persons who would have been listed in Part I, line 2 as qualified exemptions except that they were in prison, a youth correctional facility, or jail for the entire taxable year. ....
- c If you are a qualified exemption and you are age 65 or over, enter 1. Otherwise, enter 0. ....
- d If you are married and filing a joint return or married and filing separately where your spouse is not filing a Hawaii return, had no income, and was not the dependent of someone else; and your spouse is a qualified exemption; and your spouse is age 65 or over; enter 1. Otherwise, enter 0. ....
- e Add lines a through d. Enter the result here and on line 8 of Schedule X, Part II. ....

## Line 9

### Amount of the Credit

Line 8 times \$50. Enter this amount on Form N-13, line 19d.

**Deadline for claiming this credit.** Claims for this credit, including any amended claims, **must** be filed on or before the end of the twelfth month after the close of your taxable year.

## Part III

### Credit for Child and Dependent Care Expenses

If you maintain a household that included a child under age 13 or a dependent or spouse incapable of self-care, you may be allowed this credit for expenses you paid during the taxable year to care for your dependent so you could work.

#### If you filed federal Form 2441 or Form 1040A, Schedule 2

If you filed either federal form, you are probably eligible for the Hawaii credit as well. Instead of filling out all of Part III, follow these steps:

- Fill in Section A, Care Provider Information. Be sure to include the care providers' general excise tax license numbers in column (d).
- In Section B, line 2, enter the amount from line 10 of Form 2441 or Schedule 2. Then go to Section B, line 11.
- In Section B, line 11, enter the amount from line 19 of Form 2441 or Schedule 2.

Include this amount on the wages line (line 7) of Form N-13, and write "DCB" on the dotted line next to line 7.

Then go to Section C, line 20.

- In Section C, line 20, enter the amount from line 6 of Form 2441 or Schedule 2.
- Then go to Section C, lines 21, 22, and 23, to figure your credit.
- Be sure to complete line 16 (information on the qualifying person).

### Who May Claim the Credit

If you are a resident taxpayer who files an individual income tax return for a taxable year, you are not claimed or eligible to be claimed as a dependent on another taxpayer's federal or Hawaii income tax return, and you maintain a household which includes one or more qualifying persons (defined below), you may be allowed a credit against your income tax. The credit ranges from 15% to 25% of employment-related expenses (up to certain limitations) PAID during the taxable year in order to enable you to work either full or part time for an employer or as a self-employed individual.

### Maintaining a Household

You will be treated as maintaining a household for any period only if you furnish over half the cost of maintaining the household for that period. If you are married during that time, you and your spouse must provide over half the maintenance cost for the period.

The expenses of maintaining a household include property taxes, mortgage interest, rent, utility charges, upkeep and repairs, property insurance, and food consumed on the premises. They do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation.

### Qualifying Person

A qualifying person is any one of the following persons:

- a. Any person under age 13 whom you claim as a dependent (but see special rule (4) on this page, Children of Divorced or Separated Parents).
- b. Your disabled spouse who is mentally or physically unable to care for himself or herself.
- c. Any disabled person who is mentally or physically unable to care for himself or herself and whom you claim as a dependent, or could claim as a dependent except that he or she had income of \$2,800 or more.

### Employment-related Expenses

Employment-related expenses are those paid for the following, but only if paid to enable you to be gainfully employed:

(1) *Expenses for Household Services.* Expenses will be considered for household services in your home if they are for the ordinary and usual services necessary for the operation of the home, and bear some relationship to the qualifying person. For example, payment for services of a domestic maid or cook ordinarily will be considered expenses for household services if performed at least partially for the benefit of the qualifying person.

(2) *Expenses for the Care of a qualifying person.* Expenses will be considered for the care of one or more qualifying persons if their main purpose was to assure that individual's well-being and protection. Payments for food, clothing, or education are not such expenses. However, if the care provided includes expenses that cannot be separated, the full amount paid will be considered for the qualifying person's care. Thus, the full amount paid to a nursery school will be considered for the care of a child even though the school also furnishes lunch. Educational expenses for a child in the first or higher-grade level are not expenses for the child's care.

You may NOT include any amount paid for services outside your household at a camp where the qualifying person stays overnight.

Do not include services outside your household as employment-related expenses for your spouse or a dependent age 13 or older. However, services outside your household are employment-related expenses for a dependent who has not reached his or her 13th birthday or for an individual who regularly spends at least eight hours each day in your household.

You may include expenses incurred for qualified dependent care centers as employment-related expenses. The dependent care center must comply with all applicable laws, rules, and regulations of Hawaii if the center is located within Hawaii. If the center is located outside Hawaii, the center must comply with all applicable laws, rules, and regulations of the state or country in which the center is located. Furthermore, these centers must provide care for more than six individuals (other than individuals who reside at the center), and must receive a fee, payment, or grant providing services for any of the individuals (regardless of whether such center is operated for profit).

**Note:** *Payments made to the State of Hawaii A+ Program qualify for the credit.*

### Medical Expenses

Some dependent care expenses may qualify as medical expenses. If you cannot use all the medical expenses to qualify for this credit because of the dollar limit or earned income limit (explained later), you can take the rest of these expenses as an itemized deduction for medical expenses. But if you deduct the medical expenses first as an itemized deduction, you cannot use any part of these expenses on Schedule X.

### Special Rules

(1) *Married Couples Must File Joint Returns.* If you are married at the end of the taxable year, the credit for employment-related expenses is allowable only if you and your spouse file a joint return for the taxable year.

(2) *Marital Status.* If you are legally separated from your spouse under a decree of divorce or separate maintenance, you are not considered married.

(3) *Certain Married Individuals Living Apart and Filing Separate Returns.* If during the last 6 months of the taxable year your spouse was not a member of your household and you (a) maintained a household which was for more than one-half of the taxable year the principal place of abode of a qualifying person, and (b) furnished over half of the cost of maintaining such household during the taxable year, then you are not considered married for purposes of the credit or the exclusion.

(4) *Children of Divorced or Separated Parents.* If you were divorced, legally separated, or lived apart from your spouse during the last 6 months of 2000, you may be able to claim the credit even if your child is not your dependent. If your child is not your dependent, he or she is a qualifying person if all five of the following apply:

- 1. You had custody of the child for the longer period during the year;
- 2. The child received over half of his or her support from one or both of the parents;
- 3. The child was in the custody of one or both of the parents over half of the year;
- 4. The child was under age 13, or was physically or mentally unable to care for himself or herself; and
- 5. The child is not your dependent because:
  - a. As the custodial parent, you signed federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement, agreeing not to claim the child's exemption for 2000; or
  - b. You were divorced or separated before 1985 and your divorce decree or written agreement states that the other parent can claim the child's exemption, and the other parent provides at least \$600 in child support during the year.

**Note:** *This rule does not apply if your decree or agreement was changed after 1984 to specify that the other parent cannot claim the child's exemption.*



(5) *Payments to a Related Individual.* You can count work-related expenses you pay to relatives who are not your dependents, even if they live in your home. However, do not count any amounts you pay to:

1. A dependent for whom you (or your spouse if you are married) can claim an exemption, or
2. Your child who is under age 19 at the end of the year, even if he or she is not your dependent.

## Line 1

### Care Providers

Complete columns (a) through (e) for each person or organization that provided the care. If you do not give the information asked for in each column, or if the information you give is not correct, your credit and, if applicable, the exclusion of employer-provided dependent care benefits may be disallowed.

You can use **Form HW-16**, "Dependent Care Provider's Identification and Certification", to get the correct information from the care provider. (This form is available at your district tax office.) If the provider does not comply with your request to certify the information, complete the entries you can, such as the provider's name and address. Write "See attached" in the columns for which you do not have the provider's certification of information. Attach a statement that you requested the information from the care provider, but the provider did not comply with your request. You must keep records to show that you exercised due diligence in attempting to provide the required information. For more details, including what is considered "due diligence," see federal Publication 503.

**Columns (a) and (b).** Enter the care provider's name and address. If you were covered by your employer's dependent care plan and your employer furnished the care (either at your workplace or by hiring a care provider), enter your employer's name in column (a), write "See W-2" in column (b), and leave columns (c) through (e) blank. But if your employer paid a third party (not hired by your employer) on your behalf to provide the care, you must give information on the third party in columns (a) through (e).

**Column (c).** If the care provider is an individual, enter his or her social security number (SSN). If the individual is an alien and was issued an individual taxpayer identification number (ITIN) by the IRS, enter the ITIN. For other than an individual, enter provider's federal employer identification number (FEIN). If the provider is a tax-exempt organization, write "Tax-Exempt" in column (c).

**Column (d).** Enter the care provider's general excise tax license number. If the provider is a tax-exempt charitable organization (IRC section 501(c)(3)), enter "Tax-Exempt".

**Column (e).** Enter the total amount you **actually paid** during the taxable year to the care provider. Also include amounts your employer paid on your behalf to a third party. It does not matter when the expenses were incurred. Do not reduce this amount by any reimbursement you received.

## Line 2

### Employer-Paid Dependent Care Benefits

If you received dependent care benefits from an employer (you have a federal or Hawaii W-2 form that has an amount in Box 10), and:

- You are claiming the federal credit, see *If you filed federal Form 2441 or Form 1040A, Schedule 2* on page 15.

- You filled out federal Form 2441 or Form 1040A, Schedule 2, but it said you cannot take the credit, then you cannot take the Hawaii credit either.
- You are not filing a federal return, then enter the amount shown in Box 10 of your W-2 form(s).

## Line 3

### Amount Forfeited

If you participated in an employee plan in which the amount you contributed to an employer-paid dependent care benefit plan was deducted from your income, and you did not receive the full benefit from this plan, you may be entitled to deduct the amount forfeited on this line. (See your employer for the forfeited amount you are allowed to deduct.)

## Line 7

### Your Earned Income

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment. For more information, see the instructions to lines 18 and 19 on this page.

## Line 8

### Spouse's Earned Income

If your filing status is Married Filing Jointly, enter your spouse's earned income on this line.

If your filing status is Married Filing Separately, see *Certain Married Individuals Living Apart and Filing Separate Returns* earlier. If you are considered unmarried under that rule, enter your earned income (from line 7) on this line; on line 10, enter the smaller of the amount from line 9 or \$5,000. If you are **not** considered unmarried under that rule, enter your spouse's earned income on line 8.

If your spouse was a student or disabled in 2000, see *Spouse Who Is a Full-time Student or Is Disabled* on this page. On line 10, enter the smaller of the amount from line 9 or \$2,500.

All other taxpayers should enter the amount on line 7.

## Line 11

### Taxable Benefits

Line 4 minus line 10. Also, include this amount on line 7 of Form N-13. On the corresponding dotted line write "DCB".

## Line 16

### Qualifying Person(s)

Complete columns (a) through (d) for each qualifying person. If you have more than two qualifying persons, attach a statement to your return with the required information. Be sure to put your name and social security number on the statement. Also, write "See attached" on the dotted line next to line 17.

**Column (a).** Enter each qualifying person's name.

**Column (b).** Enter the qualifying person's relationship to you.

**Column (c).** Enter the qualifying person's social security number.

**Column (d).** Enter the qualified expenses you incurred and paid in 2000 for the person listed in column (a). Do not include in column (d) qualified expenses:

- You incurred in 2000 but did not pay until 2001. You may be able to use these expenses to increase your 2001 credit.

- You incurred in 1999 but did not pay until 2000. Instead, see the instructions for line 23 below.
- You prepaid in 2000 for care to be provided in 2001. These expenses may only be used to figure your 2001 credit.

## Lines 18 and 19

### Earned Income Limit

The amount of your qualified expenses **cannot** be more than your earned income or, if married filing a joint return, the smaller of your earned income or your spouse's earned income.

In general, earned income is wages, salaries, tips, and other employee compensation. It also includes net earnings from self-employment.

**Unmarried taxpayers.** If you are unmarried at the end of 2000 or are treated as being unmarried at the end of the year, enter your earned income on line 18.

**Married Taxpayers.** If you are married filing a joint return, figure each spouse's earned income separately and disregard community property laws. Enter your earned income on line 18 and your spouse's earned income on line 19.

**Spouse Who Is a Full-time Student or Is Disabled.** If your spouse was a full-time student or was mentally or physically unable to care for himself or herself, figure your spouse's earned income on a monthly basis to determine your spouse's earned income for the year. For each month that your spouse was disabled or a full-time student, your spouse is considered to have earned income of not less than \$200 a month (\$400 a month if more than one qualifying person was cared for in 2000). But if your spouse also worked during any month and earned more than that amount, use his or her actual earned income.

For any month that your spouse was not disabled or a full-time student, use your spouse's actual earned income if your spouse worked during the month.

If, in the same month, both you and your spouse were full-time students and did not work, you cannot use any amount paid that month to figure the credit. The same applies to a couple who did not work because neither was capable of self-care.

**A full-time student** is one who was enrolled in a school for the number of hours or classes that is considered full time. The student must have been enrolled at least 5 months during 2000.

**Self-employment income.** You must reduce your earned income by any loss from self-employment. If you only have a loss from self-employment, or your loss is more than your other earned income, you cannot take the credit.

## Line 23

### Amount of the Credit

If you had qualified expenses for 1999 that you did not pay until 2000, you may be able to increase the amount of credit you can take in 2000. To do this, multiply the 1999 expenses you paid in 2000 by the applicable percentage from the table on line 22 that applies to your 1999 adjusted gross income. Your 1999 expenses must be within the 1999 limits. Attach a computation showing how you figured the increase. If you can take a credit for your 1999 expenses, write "PYE" and the amount of the credit on the dotted line next to line 23. Enter the total amount of the credit on line 23. Also enter this amount on Form N-13, line 19e.



# Individual Income Tax Return 2000

## RESIDENT

(FOR USE BY TAXPAYERS WHO HAVE LESS THAN \$100,000 TAXABLE INCOME AND WHO DO NOT ITEMIZE DEDUCTIONS AND DO NOT CLAIM ADJUSTMENTS TO INCOME)

☐ Check box if address is new or changed

AMD UNP 008 PNT INT

USE STATE LABEL OTHERWISE PRINT OR TYPE	Your first name and initial <b>Henry Y.</b>	Last name <b>Aloha</b>	Your social security number <b>111-11-1111</b>
	If a joint return, spouse's first name and initial <b>Sheila M.</b>	Last name <b>Mahalo</b>	Spouse's social security number <b>222-22-2222</b>
	Present mailing or home address (Number and street, including apartment number or rural route) <b>2000 Hawaii State Road</b>		Your occupation <b>Clerk</b>
	City, town or post office, State and ZIP code <b>Honolulu, HI 96800</b>		Spouse's occupation <b>Homemaker</b>

HAWAII ELECTION CAMPAIGN FUND	Do you want \$2 to go to the Hawaii Election Campaign Fund? <b>2</b>	Yes	No	Note: Checking "Yes" will not increase your tax or reduce your refund.
	If joint return, does your spouse want \$2 to go to the fund? <b>2</b>	Yes	No	

FILING STATUS	1 <input type="checkbox"/> Single	<b>3</b> (Check only ONE box)
	2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income).	
	3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here.	
	4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is your child but not your dependent, enter this child's name here.	
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died _____).	

Caution: If you can be claimed as a dependent on another person's tax return (such as your parents'), do not check box 6a, but be sure to check the box below line 11.

EXEMPTIONS	6a <input checked="" type="checkbox"/> Yourself	<input type="checkbox"/> Age 65 or over	<b>4</b>	Enter number of boxes checked on 6a and 6b <b>2</b>	
	6b <input checked="" type="checkbox"/> Spouse	<input type="checkbox"/> Age 65 or over			
	6c and 6d	Dependents:	2. Dependent's social security number	3. Relationship	Enter number of your children listed <b>1</b>
		1. First and last name <b>Kent Aloha</b>	<b>333-33-3333</b>	<b>Son</b>	Enter number of other dependents <b>0</b>
	6e	Total number of exemptions claimed			Add numbers entered in boxes above <b>3</b>

INCOME	7	Wages, salaries, tips, etc. (attach Form(s) W-2; if unavailable, see item 5 on page 10 of Instructions)	<b>5</b>	ROUND TO THE NEAREST DOLLAR	7	<b>6</b>	00
	8	Interest income (complete Part I on page 2 if over \$400)			8		00
	9	Ordinary dividends (complete Part II on page 2 if over \$400)	<b>7</b>		9		00
	10	Unemployment compensation (insurance)			10		00
	11	Add lines 7, 8, 9 and 10	Adjusted Gross Income		11	<b>8</b>	00
	Caution: <b>If you can be claimed as a dependent on another person's return, see page 10 of the Instructions and check here.</b>						
	<b>If you are married filing separately and your spouse itemizes deductions, see page 8 of the Instructions.</b>						
	12	Standard deduction.	<b>9</b>		12		00
	If you checked filing status box:	1, enter \$1,500			13		00
		2 or 5, enter \$1,900					
	3, enter \$950						
13	Line 11 minus line 12. (This line <b>MUST</b> be filled in)	Standard Deduction					
14	Multiply \$1,040 by the total number of exemptions claimed on line 6e. <b>If you and/or your spouse are blind, deaf, or disabled, check applicable box(es)</b>			<b>10</b>	00		
15	Line 13 minus line 14. Enter the result (but not less than zero).	<b>11</b> Taxable Income			00		

Continue on other side

Continue on other side

**CAUTION:** You may **NOT** file Form N-13 (you must file Form N-11, N-12, or N-15 instead) if any of the following apply to you:

- You are a part-year resident.
- You are married filing a separate return and your spouse itemizes.
- You received any capital gains distributions.

**NOTE:** You may be required to file Form N-11, N-12, or N-15 for other reasons. See page 6 of Instructions.

## PART II Ordinary Dividends

**If you received more than \$400 in ordinary dividends, list the names of the payers and the amounts of the dividends on the lines below. See page 10 of the Instructions for a definition of ordinary dividends.**

Name of Payer	Amount
1	
(6)	
2 Total interest income. Enter here and on Form N-13, line 8 (Whole dollars only) .....	00

Name of Payer	Amount
1	
(6)	
2 Total ordinary dividends. Enter here and on Form N-13, line 9 (Whole dollars only) .....	00

TAX PAYMENTS AND CREDITS		16		12		00	
16	Tax. Check if from <input type="checkbox"/> Tax Table; or <input type="checkbox"/> Form N-615, Computation of Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000	Tax		13		00	
17	Energy Conservation Tax Credit (attach Form N-157)	17		13		00	
18	Line 16 minus line 17 (but not less than zero)	18				00	
19a	Total Hawaii income tax withheld	19a		14		00	
19b	Amount paid with extension(s)	19b		15		00	
19c	Low-Income Refundable Tax Credit (attach Schedule X) DHS, etc. exemptions	19c		16		00	
19d	Credit for Low-Income Household Renters (attach Schedule X)	19d		17		00	
19e	Credit for Child and Dependent Care Expenses (attach Schedule X)	19e		18		00	
19f	Credit for Child Passenger Restraint System(s) (attach a copy of the invoice)	19f		19		00	
20	Add lines 19a through 19f	Total		20		00	
21	If line 20 is larger than line 18, enter the amount to be <b>REFUNDED TO YOU</b> (line 20 minus line 18)	21		20		00	
22	If line 18 is larger than line 20, enter the <b>AMOUNT YOU OWE</b> (line 18 minus line 20). <b>DO NOT</b> include the penalty and interest for the late filing of your return; see page 12 of the Instructions. Use Form N-200V to send your payment to the Department of Taxation.	22		21		00	
23	Estimated tax penalty. (see page 12 of Instructions) Also include on line 21 or 22, whichever applies. Check box if Form N-210 is attached <input type="checkbox"/>	23		22		00	
24	If you don't need Hawaii income tax forms mailed to you next year, check here to receive a preprinted label only						

I declare, under the penalties set forth in section 231-36, HRS, that this return (including accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS.

PLEASE SIGN HERE	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <i>Henry Y. Aloha</i> Your signature         </div> <div style="text-align: center;"> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">24</div> <div style="margin-top: 5px;">3/15/01</div> <div style="margin-top: 5px;">Date</div> </div> <div style="text-align: center;"> <i>Pheila M. Mahalo</i> Spouse's signature (if filing jointly, BOTH must sign)         </div> <div style="text-align: center;"> <div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">24</div> <div style="margin-top: 5px;">3/15/01</div> <div style="margin-top: 5px;">Date</div> </div> </div>			
	<div style="display: flex; justify-content: space-between; align-items: center;"> <span>★ May the Hawaii Department of Taxation discuss this return with the preparer shown below? (See page 13 of the Instructions.)</span> <div> <input type="checkbox"/> Yes           <input type="checkbox"/> No         </div> </div>			
	Paid Preparer's Information	Preparer's Signature and date	Preparer's identification number	Check if self-employed <input type="checkbox"/>
		Firm's name (or yours if self-employed), Address, and ZIP Code	Federal E.I. No.	Phone No.

### REMINDERS:

- Check your arithmetic.
- **Don't forget to sign your return.** If married filing a joint return, both spouses must sign the return.
- Use your preprinted address label if you received one. Make any changes directly on the label.
- Be sure required attachments are attached. (W-2s, Schedule X, etc.)
- File early using the preaddressed envelope if you received one.

# **2000 TAX TABLE**

**Tax Table Must Be Used By Persons With Taxable  
Income Of Less Than \$100,000**

# 2000 Hawaii Tax Table

Based on Taxable Income  
For persons with taxable  
incomes of less than  
\$100,000

**Example:** Mr. & Mrs. Brown are filing a joint return. Their taxable income on line 15 is \$23,270. First, they find the \$23,250 - 23,300 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,288. This is the tax amount they must write on line 16 of their return.

If line 15 (taxable income) is —			And you are —			If line 15 (taxable income) is —			And you are —			If line 15 (taxable income) is —			And you are —		
At least	But less than		Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than		Single or Married filing separately	Married filing jointly *	Head of a household	At least	But less than		Single or Married filing separately	Married filing jointly *	Head of a household
Your tax is —			Your tax is —			Your tax is —			Your tax is —			Your tax is —			Your tax is —		
0	50		0	0	0	2,500	2,550		52	40	40	5,000					
50	100		1	1	1	2,550	2,600		54	41	41	5,000	5,050		180	104	127
100	150		2	2	2	2,600	2,650		56	42	42	5,050	5,100		183	106	129
150	200		3	3	3	2,650	2,700		58	43	43	5,100	5,150		187	108	131
200	250		4	4	4	2,700	2,750		60	44	44	5,150	5,200		190	110	133
												5,200	5,250		193	112	135
250	300		4	4	4	2,750	2,800		62	44	44						
300	350		5	5	5	2,800	2,850		64	45	45	5,250	5,300		197	114	137
350	400		6	6	6	2,850	2,900		66	46	46	5,300	5,350		200	116	139
400	450		7	7	7	2,900	2,950		68	47	47	5,350	5,400		204	118	141
450	500		8	8	8	2,950	3,000		70	48	48	5,400	5,450		207	120	143
												5,450	5,500		210	122	145
500	550		8	8	8	3,000											
550	600		9	9	9	3,000	3,050		72	48	49	5,500	5,550		214	123	146
600	650		10	10	10	3,050	3,100		74	49	51	5,550	5,600		217	125	148
650	700		11	11	11	3,100	3,150		76	50	53	5,600	5,650		221	127	150
700	750		12	12	12	3,150	3,200		78	51	55	5,650	5,700		224	129	152
						3,200	3,250		80	52	57	5,700	5,750		227	131	154
750	800		12	12	12												
800	850		13	13	13	3,250	3,300		82	52	59	5,750	5,800		231	133	156
850	900		14	14	14	3,300	3,350		84	53	61	5,800	5,850		234	135	158
900	950		15	15	15	3,350	3,400		86	54	63	5,850	5,900		238	137	160
950	1,000		16	16	16	3,400	3,450		88	55	65	5,900	5,950		241	139	162
						3,450	3,500		90	56	67	5,950	6,000		244	141	164
1,000												6,000					
1,000	1,050		16	16	16	3,500	3,550		91	56	68	6,000	6,050		248	143	167
1,050	1,100		17	17	17	3,550	3,600		93	57	70	6,050	6,100		251	145	170
1,100	1,150		18	18	18	3,600	3,650		95	58	72	6,100	6,150		255	147	174
1,150	1,200		19	19	19	3,650	3,700		97	59	74	6,150	6,200		258	149	177
1,200	1,250		20	20	20	3,700	3,750		99	60	76	6,200	6,250		261	151	180
1,250	1,300		20	20	20	3,750	3,800		101	60	78	6,250	6,300		265	153	184
1,300	1,350		21	21	21	3,800	3,850		103	61	80	6,300	6,350		268	155	187
1,350	1,400		22	22	22	3,850	3,900		105	62	82	6,350	6,400		272	157	191
1,400	1,450		23	23	23	3,900	3,950		107	63	84	6,400	6,450		275	159	194
1,450	1,500		24	24	24	3,950	4,000		109	64	86	6,450	6,500		278	161	197
1,500	1,550		24	24	24	4,000						6,500	6,550		282	162	201
1,550	1,600		25	25	25	4,000	4,050		112	65	88	6,550	6,600		285	164	204
1,600	1,650		26	26	26	4,050	4,100		115	67	90	6,600	6,650		289	166	208
1,650	1,700		27	27	27	4,100	4,150		119	69	92	6,650	6,700		292	168	211
1,700	1,750		28	28	28	4,150	4,200		122	71	94	6,700	6,750		295	170	214
						4,200	4,250		125	73	96						
1,750	1,800		28	28	28							6,750	6,800		299	172	218
1,800	1,850		29	29	29	4,250	4,300		129	75	98	6,800	6,850		302	174	221
1,850	1,900		30	30	30	4,300	4,350		132	77	100	6,850	6,900		306	176	225
1,900	1,950		31	31	31	4,350	4,400		136	79	102	6,900	6,950		309	178	228
1,950	2,000		32	32	32	4,400	4,450		139	81	104	6,950	7,000		312	180	231
						4,450	4,500		142	83	106						
2,000																	
2,000	2,050		33	32	32	4,500	4,550		146	84	107						
2,050	2,100		35	33	33	4,550	4,600		149	86	109						
2,100	2,150		37	34	34	4,600	4,650		153	88	111						
2,150	2,200		39	35	35	4,650	4,700		156	90	113						
2,200	2,250		41	36	36	4,700	4,750		159	92	115						
2,250	2,300		43	36	36	4,750	4,800		163	94	117						
2,300	2,350		45	37	37	4,800	4,850		166	96	119						
2,350	2,400		47	38	38	4,850	4,900		170	98	121						
2,400	2,450		49	39	39	4,900	4,950		173	100	123						
2,450	2,500		51	40	40	4,950	5,000		176	102	125						

\*This column must also be used by qualifying widow(er)

Continued on next page

**2000 Hawaii Tax Table (Continued)**

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
<b>7,000</b>					<b>10,000</b>					<b>13,000</b>				
7,000	7,050	316	182	235	10,000	10,050	528	358	439	13,000	13,050	747	562	647
7,050	7,100	319	184	238	10,050	10,100	531	361	442	13,050	13,100	751	565	650
7,100	7,150	323	186	242	10,100	10,150	535	365	446	13,100	13,150	754	569	654
7,150	7,200	326	188	245	10,150	10,200	539	368	449	13,150	13,200	758	572	658
7,200	7,250	329	190	248	10,200	10,250	542	371	452	13,200	13,250	762	575	661
7,250	7,300	333	192	252	10,250	10,300	546	375	456	13,250	13,300	766	579	665
7,300	7,350	336	194	255	10,300	10,350	549	378	459	13,300	13,350	769	582	668
7,350	7,400	340	196	259	10,350	10,400	553	382	463	13,350	13,400	773	586	672
7,400	7,450	343	198	262	10,400	10,450	557	385	466	13,400	13,450	777	589	676
7,450	7,500	346	200	265	10,450	10,500	560	388	469	13,450	13,500	781	592	679
7,500	7,550	350	201	269	10,500	10,550	564	392	473	13,500	13,550	784	596	683
7,550	7,600	353	203	272	10,550	10,600	567	395	476	13,550	13,600	788	599	686
7,600	7,650	357	205	276	10,600	10,650	571	399	480	13,600	13,650	792	603	690
7,650	7,700	360	207	279	10,650	10,700	575	402	483	13,650	13,700	796	606	694
7,700	7,750	363	209	282	10,700	10,750	578	405	486	13,700	13,750	799	609	697
7,750	7,800	367	211	286	10,750	10,800	582	409	490	13,750	13,800	803	613	701
7,800	7,850	370	213	289	10,800	10,850	585	412	493	13,800	13,850	807	616	704
7,850	7,900	374	215	293	10,850	10,900	589	416	497	13,850	13,900	811	620	708
7,900	7,950	377	217	296	10,900	10,950	593	419	500	13,900	13,950	814	623	712
7,950	8,000	380	219	299	10,950	11,000	596	422	503	13,950	14,000	818	626	715
<b>8,000</b>					<b>11,000</b>					<b>14,000</b>				
8,000	8,050	384	222	303	11,000	11,050	600	426	507	14,000	14,050	822	630	719
8,050	8,100	387	225	306	11,050	11,100	603	429	510	14,050	14,100	826	633	722
8,100	8,150	391	229	310	11,100	11,150	607	433	514	14,100	14,150	829	637	726
8,150	8,200	395	232	313	11,150	11,200	611	436	517	14,150	14,200	833	640	730
8,200	8,250	398	235	316	11,200	11,250	614	439	520	14,200	14,250	837	643	733
8,250	8,300	402	239	320	11,250	11,300	618	443	524	14,250	14,300	841	647	737
8,300	8,350	405	242	323	11,300	11,350	621	446	527	14,300	14,350	844	650	740
8,350	8,400	409	246	327	11,350	11,400	625	450	531	14,350	14,400	848	654	744
8,400	8,450	413	249	330	11,400	11,450	629	453	534	14,400	14,450	852	657	748
8,450	8,500	416	252	333	11,450	11,500	632	456	537	14,450	14,500	856	660	751
8,500	8,550	420	256	337	11,500	11,550	636	460	541	14,500	14,550	859	664	755
8,550	8,600	423	259	340	11,550	11,600	639	463	544	14,550	14,600	863	667	758
8,600	8,650	427	263	344	11,600	11,650	643	467	548	14,600	14,650	867	671	762
8,650	8,700	431	266	347	11,650	11,700	647	470	551	14,650	14,700	871	674	766
8,700	8,750	434	269	350	11,700	11,750	650	473	554	14,700	14,750	874	677	769
8,750	8,800	438	273	354	11,750	11,800	654	477	558	14,750	14,800	878	681	773
8,800	8,850	441	276	357	11,800	11,850	657	480	561	14,800	14,850	882	684	776
8,850	8,900	445	280	361	11,850	11,900	661	484	565	14,850	14,900	886	688	780
8,900	8,950	449	283	364	11,900	11,950	665	487	568	14,900	14,950	889	691	784
8,950	9,000	452	286	367	11,950	12,000	668	490	571	14,950	15,000	893	694	787
<b>9,000</b>					<b>12,000</b>					<b>15,000</b>				
9,000	9,050	456	290	371	12,000	12,050	672	494	575	15,000	15,050	897	698	791
9,050	9,100	459	293	374	12,050	12,100	676	497	578	15,050	15,100	901	701	794
9,100	9,150	463	297	378	12,100	12,150	679	501	582	15,100	15,150	904	705	798
9,150	9,200	467	300	381	12,150	12,200	683	504	586	15,150	15,200	908	708	802
9,200	9,250	470	303	384	12,200	12,250	687	507	589	15,200	15,250	912	711	805
9,250	9,300	474	307	388	12,250	12,300	691	511	593	15,250	15,300	916	715	809
9,300	9,350	477	310	391	12,300	12,350	694	514	596	15,300	15,350	919	718	812
9,350	9,400	481	314	395	12,350	12,400	698	518	600	15,350	15,400	923	722	816
9,400	9,450	485	317	398	12,400	12,450	702	521	604	15,400	15,450	927	725	820
9,450	9,500	488	320	401	12,450	12,500	706	524	607	15,450	15,500	931	728	823
9,500	9,550	492	324	405	12,500	12,550	709	528	611	15,500	15,550	934	732	827
9,550	9,600	495	327	408	12,550	12,600	713	531	614	15,550	15,600	938	735	830
9,600	9,650	499	331	412	12,600	12,650	717	535	618	15,600	15,650	942	739	834
9,650	9,700	503	334	415	12,650	12,700	721	538	622	15,650	15,700	946	742	838
9,700	9,750	506	337	418	12,700	12,750	724	541	625	15,700	15,750	949	745	841
9,750	9,800	510	341	422	12,750	12,800	728	545	629	15,750	15,800	953	749	845
9,800	9,850	513	344	425	12,800	12,850	732	548	632	15,800	15,850	957	752	848
9,850	9,900	517	348	429	12,850	12,900	736	552	636	15,850	15,900	961	756	852
9,900	9,950	521	351	432	12,900	12,950	739	555	640	15,900	15,950	964	759	856
9,950	10,000	524	354	435	12,950	13,000	743	558	643	15,950	16,000	968	762	859

\*This column must also be used by qualifying widow(er)

Continued on next page

**2000 Hawaii Tax Table (Continued)**

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
<b>16,000</b>					<b>19,000</b>					<b>22,000</b>				
16,000	16,050	972	766	863	19,000	19,050	1,206	982	1,082	22,000	22,050	1,448	1,198	1,307
16,050	16,100	976	769	866	19,050	19,100	1,210	985	1,086	22,050	22,100	1,452	1,201	1,311
16,100	16,150	980	773	870	19,100	19,150	1,214	989	1,089	22,100	22,150	1,456	1,205	1,314
16,150	16,200	984	777	874	19,150	19,200	1,218	993	1,093	22,150	22,200	1,460	1,209	1,318
16,200	16,250	988	780	877	19,200	19,250	1,222	996	1,097	22,200	22,250	1,464	1,212	1,322
16,250	16,300	991	784	881	19,250	19,300	1,225	1,000	1,101	22,250	22,300	1,469	1,216	1,326
16,300	16,350	995	787	884	19,300	19,350	1,229	1,003	1,104	22,300	22,350	1,473	1,219	1,329
16,350	16,400	999	791	888	19,350	19,400	1,233	1,007	1,108	22,350	22,400	1,477	1,223	1,333
16,400	16,450	1,003	795	892	19,400	19,450	1,237	1,011	1,112	22,400	22,450	1,481	1,227	1,337
16,450	16,500	1,007	798	895	19,450	19,500	1,241	1,014	1,116	22,450	22,500	1,485	1,230	1,341
16,500	16,550	1,011	802	899	19,500	19,550	1,245	1,018	1,119	22,500	22,550	1,489	1,234	1,344
16,550	16,600	1,015	805	902	19,550	19,600	1,249	1,021	1,123	22,550	22,600	1,493	1,237	1,348
16,600	16,650	1,019	809	906	19,600	19,650	1,253	1,025	1,127	22,600	22,650	1,497	1,241	1,352
16,650	16,700	1,023	813	910	19,650	19,700	1,257	1,029	1,131	22,650	22,700	1,501	1,245	1,356
16,700	16,750	1,027	816	913	19,700	19,750	1,261	1,032	1,134	22,700	22,750	1,505	1,248	1,359
16,750	16,800	1,030	820	917	19,750	19,800	1,264	1,036	1,138	22,750	22,800	1,510	1,252	1,363
16,800	16,850	1,034	823	920	19,800	19,850	1,268	1,039	1,142	22,800	22,850	1,514	1,255	1,367
16,850	16,900	1,038	827	924	19,850	19,900	1,272	1,043	1,146	22,850	22,900	1,518	1,259	1,371
16,900	16,950	1,042	831	928	19,900	19,950	1,276	1,047	1,149	22,900	22,950	1,522	1,263	1,374
16,950	17,000	1,046	834	931	19,950	20,000	1,280	1,050	1,153	22,950	23,000	1,526	1,266	1,378
<b>17,000</b>					<b>20,000</b>					<b>23,000</b>				
17,000	17,050	1,050	838	935	20,000	20,050	1,284	1,054	1,157	23,000	23,050	1,530	1,270	1,382
17,050	17,100	1,054	841	938	20,050	20,100	1,288	1,057	1,161	23,050	23,100	1,534	1,273	1,386
17,100	17,150	1,058	845	942	20,100	20,150	1,292	1,061	1,164	23,100	23,150	1,538	1,277	1,389
17,150	17,200	1,062	849	946	20,150	20,200	1,296	1,065	1,168	23,150	23,200	1,542	1,281	1,393
17,200	17,250	1,066	852	949	20,200	20,250	1,300	1,068	1,172	23,200	23,250	1,546	1,284	1,397
17,250	17,300	1,069	856	953	20,250	20,300	1,305	1,072	1,176	23,250	23,300	1,551	1,288	1,401
17,300	17,350	1,073	859	956	20,300	20,350	1,309	1,075	1,179	23,300	23,350	1,555	1,291	1,404
17,350	17,400	1,077	863	960	20,350	20,400	1,313	1,079	1,183	23,350	23,400	1,559	1,295	1,408
17,400	17,450	1,081	867	964	20,400	20,450	1,317	1,083	1,187	23,400	23,450	1,563	1,299	1,412
17,450	17,500	1,085	870	967	20,450	20,500	1,321	1,086	1,191	23,450	23,500	1,567	1,302	1,416
17,500	17,550	1,089	874	971	20,500	20,550	1,325	1,090	1,194	23,500	23,550	1,571	1,306	1,419
17,550	17,600	1,093	877	974	20,550	20,600	1,329	1,093	1,198	23,550	23,600	1,575	1,309	1,423
17,600	17,650	1,097	881	978	20,600	20,650	1,333	1,097	1,202	23,600	23,650	1,579	1,313	1,427
17,650	17,700	1,101	885	982	20,650	20,700	1,337	1,101	1,206	23,650	23,700	1,583	1,317	1,431
17,700	17,750	1,105	888	985	20,700	20,750	1,341	1,104	1,209	23,700	23,750	1,587	1,320	1,434
17,750	17,800	1,108	892	989	20,750	20,800	1,346	1,108	1,213	23,750	23,800	1,592	1,324	1,438
17,800	17,850	1,112	895	992	20,800	20,850	1,350	1,111	1,217	23,800	23,850	1,596	1,327	1,442
17,850	17,900	1,116	899	996	20,850	20,900	1,354	1,115	1,221	23,850	23,900	1,600	1,331	1,446
17,900	17,950	1,120	903	1,000	20,900	20,950	1,358	1,119	1,224	23,900	23,950	1,604	1,335	1,449
17,950	18,000	1,124	906	1,003	20,950	21,000	1,362	1,122	1,228	23,950	24,000	1,608	1,338	1,453
<b>18,000</b>					<b>21,000</b>					<b>24,000</b>				
18,000	18,050	1,128	910	1,007	21,000	21,050	1,366	1,126	1,232	24,000	24,050	1,612	1,342	1,457
18,050	18,100	1,132	913	1,011	21,050	21,100	1,370	1,129	1,236	24,050	24,100	1,616	1,346	1,461
18,100	18,150	1,136	917	1,014	21,100	21,150	1,374	1,133	1,239	24,100	24,150	1,620	1,349	1,465
18,150	18,200	1,140	921	1,018	21,150	21,200	1,378	1,137	1,243	24,150	24,200	1,624	1,353	1,469
18,200	18,250	1,144	924	1,022	21,200	21,250	1,382	1,140	1,247	24,200	24,250	1,628	1,357	1,473
18,250	18,300	1,147	928	1,026	21,250	21,300	1,387	1,144	1,251	24,250	24,300	1,633	1,361	1,476
18,300	18,350	1,151	931	1,029	21,300	21,350	1,391	1,147	1,254	24,300	24,350	1,637	1,364	1,480
18,350	18,400	1,155	935	1,033	21,350	21,400	1,395	1,151	1,258	24,350	24,400	1,641	1,368	1,484
18,400	18,450	1,159	939	1,037	21,400	21,450	1,399	1,155	1,262	24,400	24,450	1,645	1,372	1,488
18,450	18,500	1,163	942	1,041	21,450	21,500	1,403	1,158	1,266	24,450	24,500	1,649	1,376	1,492
18,500	18,550	1,167	946	1,044	21,500	21,550	1,407	1,162	1,269	24,500	24,550	1,653	1,379	1,496
18,550	18,600	1,171	949	1,048	21,550	21,600	1,411	1,165	1,273	24,550	24,600	1,657	1,383	1,500
18,600	18,650	1,175	953	1,052	21,600	21,650	1,415	1,169	1,277	24,600	24,650	1,661	1,387	1,504
18,650	18,700	1,179	957	1,056	21,650	21,700	1,419	1,173	1,281	24,650	24,700	1,665	1,391	1,508
18,700	18,750	1,183	960	1,059	21,700	21,750	1,423	1,176	1,284	24,700	24,750	1,669	1,394	1,512
18,750	18,800	1,186	964	1,063	21,750	21,800	1,428	1,180	1,288	24,750	24,800	1,674	1,398	1,515
18,800	18,850	1,190	967	1,067	21,800	21,850	1,432	1,183	1,292	24,800	24,850	1,678	1,402	1,519
18,850	18,900	1,194	971	1,071	21,850	21,900	1,436	1,187	1,296	24,850	24,900	1,682	1,406	1,523
18,900	18,950	1,198	975	1,074	21,900	21,950	1,440	1,191	1,299	24,900	24,950	1,686	1,409	1,527
18,950	19,000	1,202	978	1,078	21,950	22,000	1,444	1,194	1,303	24,950	25,000	1,690	1,413	1,531

\*This column must also be used by qualifying widow(er)

Continued on next page

**2000 Hawaii Tax Table (Continued)**

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
<b>25,000</b>					<b>28,000</b>					<b>31,000</b>				
25,000	25,050	1,694	1,417	1,535	28,000	28,050	1,940	1,642	1,769	31,000	31,050	2,189	1,867	2,007
25,050	25,100	1,698	1,421	1,539	28,050	28,100	1,944	1,646	1,773	31,050	31,100	2,193	1,871	2,011
25,100	25,150	1,702	1,424	1,543	28,100	28,150	1,948	1,649	1,777	31,100	31,150	2,198	1,874	2,015
25,150	25,200	1,706	1,428	1,547	28,150	28,200	1,952	1,653	1,781	31,150	31,200	2,202	1,878	2,019
25,200	25,250	1,710	1,432	1,551	28,200	28,250	1,956	1,657	1,785	31,200	31,250	2,206	1,882	2,023
25,250	25,300	1,715	1,436	1,554	28,250	28,300	1,961	1,661	1,788	31,250	31,300	2,210	1,886	2,028
25,300	25,350	1,719	1,439	1,558	28,300	28,350	1,965	1,664	1,792	31,300	31,350	2,215	1,889	2,032
25,350	25,400	1,723	1,443	1,562	28,350	28,400	1,969	1,668	1,796	31,350	31,400	2,219	1,893	2,036
25,400	25,450	1,727	1,447	1,566	28,400	28,450	1,973	1,672	1,800	31,400	31,450	2,223	1,897	2,040
25,450	25,500	1,731	1,451	1,570	28,450	28,500	1,977	1,676	1,804	31,450	31,500	2,227	1,901	2,044
25,500	25,550	1,735	1,454	1,574	28,500	28,550	1,981	1,679	1,808	31,500	31,550	2,232	1,904	2,048
25,550	25,600	1,739	1,458	1,578	28,550	28,600	1,985	1,683	1,812	31,550	31,600	2,236	1,908	2,052
25,600	25,650	1,743	1,462	1,582	28,600	28,650	1,989	1,687	1,816	31,600	31,650	2,240	1,912	2,056
25,650	25,700	1,747	1,466	1,586	28,650	28,700	1,993	1,691	1,820	31,650	31,700	2,244	1,916	2,060
25,700	25,750	1,751	1,469	1,590	28,700	28,750	1,997	1,694	1,824	31,700	31,750	2,249	1,919	2,064
25,750	25,800	1,756	1,473	1,593	28,750	28,800	2,002	1,698	1,827	31,750	31,800	2,253	1,923	2,069
25,800	25,850	1,760	1,477	1,597	28,800	28,850	2,006	1,702	1,831	31,800	31,850	2,257	1,927	2,073
25,850	25,900	1,764	1,481	1,601	28,850	28,900	2,010	1,706	1,835	31,850	31,900	2,261	1,931	2,077
25,900	25,950	1,768	1,484	1,605	28,900	28,950	2,014	1,709	1,839	31,900	31,950	2,266	1,934	2,081
25,950	26,000	1,772	1,488	1,609	28,950	29,000	2,018	1,713	1,843	31,950	32,000	2,270	1,938	2,085
<b>26,000</b>					<b>29,000</b>					<b>32,000</b>				
26,000	26,050	1,776	1,492	1,613	29,000	29,050	2,022	1,717	1,847	32,000	32,050	2,274	1,942	2,089
26,050	26,100	1,780	1,496	1,617	29,050	29,100	2,026	1,721	1,851	32,050	32,100	2,278	1,946	2,093
26,100	26,150	1,784	1,499	1,621	29,100	29,150	2,030	1,724	1,855	32,100	32,150	2,283	1,950	2,097
26,150	26,200	1,788	1,503	1,625	29,150	29,200	2,034	1,728	1,859	32,150	32,200	2,287	1,954	2,101
26,200	26,250	1,792	1,507	1,629	29,200	29,250	2,038	1,732	1,863	32,200	32,250	2,291	1,958	2,105
26,250	26,300	1,797	1,511	1,632	29,250	29,300	2,043	1,736	1,866	32,250	32,300	2,295	1,961	2,110
26,300	26,350	1,801	1,514	1,636	29,300	29,350	2,047	1,739	1,870	32,300	32,350	2,300	1,965	2,114
26,350	26,400	1,805	1,518	1,640	29,350	29,400	2,051	1,743	1,874	32,350	32,400	2,304	1,969	2,118
26,400	26,450	1,809	1,522	1,644	29,400	29,450	2,055	1,747	1,878	32,400	32,450	2,308	1,973	2,122
26,450	26,500	1,813	1,526	1,648	29,450	29,500	2,059	1,751	1,882	32,450	32,500	2,312	1,977	2,126
26,500	26,550	1,817	1,529	1,652	29,500	29,550	2,063	1,754	1,886	32,500	32,550	2,317	1,981	2,130
26,550	26,600	1,821	1,533	1,656	29,550	29,600	2,067	1,758	1,890	32,550	32,600	2,321	1,985	2,134
26,600	26,650	1,825	1,537	1,660	29,600	29,650	2,071	1,762	1,894	32,600	32,650	2,325	1,989	2,138
26,650	26,700	1,829	1,541	1,664	29,650	29,700	2,075	1,766	1,898	32,650	32,700	2,329	1,993	2,142
26,700	26,750	1,833	1,544	1,668	29,700	29,750	2,079	1,769	1,902	32,700	32,750	2,334	1,997	2,146
26,750	26,800	1,838	1,548	1,671	29,750	29,800	2,084	1,773	1,905	32,750	32,800	2,338	2,000	2,151
26,800	26,850	1,842	1,552	1,675	29,800	29,850	2,088	1,777	1,909	32,800	32,850	2,342	2,004	2,155
26,850	26,900	1,846	1,556	1,679	29,850	29,900	2,092	1,781	1,913	32,850	32,900	2,346	2,008	2,159
26,900	26,950	1,850	1,559	1,683	29,900	29,950	2,096	1,784	1,917	32,900	32,950	2,351	2,012	2,163
26,950	27,000	1,854	1,563	1,687	29,950	30,000	2,100	1,788	1,921	32,950	33,000	2,355	2,016	2,167
<b>27,000</b>					<b>30,000</b>					<b>33,000</b>				
27,000	27,050	1,858	1,567	1,691	30,000	30,050	2,104	1,792	1,925	33,000	33,050	2,359	2,020	2,171
27,050	27,100	1,862	1,571	1,695	30,050	30,100	2,108	1,796	1,929	33,050	33,100	2,363	2,024	2,175
27,100	27,150	1,866	1,574	1,699	30,100	30,150	2,113	1,799	1,933	33,100	33,150	2,368	2,028	2,179
27,150	27,200	1,870	1,578	1,703	30,150	30,200	2,117	1,803	1,937	33,150	33,200	2,372	2,032	2,183
27,200	27,250	1,874	1,582	1,707	30,200	30,250	2,121	1,807	1,941	33,200	33,250	2,376	2,036	2,187
27,250	27,300	1,879	1,586	1,710	30,250	30,300	2,125	1,811	1,946	33,250	33,300	2,380	2,039	2,192
27,300	27,350	1,883	1,589	1,714	30,300	30,350	2,130	1,814	1,950	33,300	33,350	2,385	2,043	2,196
27,350	27,400	1,887	1,593	1,718	30,350	30,400	2,134	1,818	1,954	33,350	33,400	2,389	2,047	2,200
27,400	27,450	1,891	1,597	1,722	30,400	30,450	2,138	1,822	1,958	33,400	33,450	2,393	2,051	2,204
27,450	27,500	1,895	1,601	1,726	30,450	30,500	2,142	1,826	1,962	33,450	33,500	2,397	2,055	2,208
27,500	27,550	1,899	1,604	1,730	30,500	30,550	2,147	1,829	1,966	33,500	33,550	2,402	2,059	2,212
27,550	27,600	1,903	1,608	1,734	30,550	30,600	2,151	1,833	1,970	33,550	33,600	2,406	2,063	2,216
27,600	27,650	1,907	1,612	1,738	30,600	30,650	2,155	1,837	1,974	33,600	33,650	2,410	2,067	2,220
27,650	27,700	1,911	1,616	1,742	30,650	30,700	2,159	1,841	1,978	33,650	33,700	2,414	2,071	2,224
27,700	27,750	1,915	1,619	1,746	30,700	30,750	2,164	1,844	1,982	33,700	33,750	2,419	2,075	2,228
27,750	27,800	1,920	1,623	1,749	30,750	30,800	2,168	1,848	1,987	33,750	33,800	2,423	2,078	2,233
27,800	27,850	1,924	1,627	1,753	30,800	30,850	2,172	1,852	1,991	33,800	33,850	2,427	2,082	2,237
27,850	27,900	1,928	1,631	1,757	30,850	30,900	2,176	1,856	1,995	33,850	33,900	2,431	2,086	2,241
27,900	27,950	1,932	1,634	1,761	30,900	30,950	2,181	1,859	1,999	33,900	33,950	2,436	2,090	2,245
27,950	28,000	1,936	1,638	1,765	30,950	31,000	2,185	1,863	2,003	33,950	34,000	2,440	2,094	2,249

\*This column must also be used by qualifying widow(er)

Continued on next page

**2000 Hawaii Tax Table (Continued)**

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
<b>34,000</b>					<b>37,000</b>					<b>40,000</b>				
34,000	34,050	2,444	2,098	2,253	37,000	37,050	2,699	2,332	2,499	40,000	40,050	2,954	2,566	2,745
34,050	34,100	2,448	2,102	2,257	37,050	37,100	2,703	2,336	2,503	40,050	40,100	2,959	2,570	2,749
34,100	34,150	2,453	2,106	2,261	37,100	37,150	2,708	2,340	2,507	40,100	40,150	2,963	2,574	2,753
34,150	34,200	2,457	2,110	2,265	37,150	37,200	2,712	2,344	2,511	40,150	40,200	2,967	2,578	2,757
34,200	34,250	2,461	2,114	2,269	37,200	37,250	2,716	2,348	2,515	40,200	40,250	2,972	2,582	2,761
34,250	34,300	2,465	2,117	2,274	37,250	37,300	2,720	2,351	2,520	40,250	40,300	2,976	2,587	2,766
34,300	34,350	2,470	2,121	2,278	37,300	37,350	2,725	2,355	2,524	40,300	40,350	2,980	2,591	2,770
34,350	34,400	2,474	2,125	2,282	37,350	37,400	2,729	2,359	2,528	40,350	40,400	2,985	2,595	2,774
34,400	34,450	2,478	2,129	2,286	37,400	37,450	2,733	2,363	2,532	40,400	40,450	2,989	2,599	2,778
34,450	34,500	2,482	2,133	2,290	37,450	37,500	2,737	2,367	2,536	40,450	40,500	2,994	2,603	2,782
34,500	34,550	2,487	2,137	2,294	37,500	37,550	2,742	2,371	2,540	40,500	40,550	2,998	2,607	2,786
34,550	34,600	2,491	2,141	2,298	37,550	37,600	2,746	2,375	2,544	40,550	40,600	3,002	2,611	2,790
34,600	34,650	2,495	2,145	2,302	37,600	37,650	2,750	2,379	2,548	40,600	40,650	3,007	2,615	2,794
34,650	34,700	2,499	2,149	2,306	37,650	37,700	2,754	2,383	2,552	40,650	40,700	3,011	2,619	2,798
34,700	34,750	2,504	2,153	2,310	37,700	37,750	2,759	2,387	2,556	40,700	40,750	3,015	2,623	2,802
34,750	34,800	2,508	2,156	2,315	37,750	37,800	2,763	2,390	2,561	40,750	40,800	3,020	2,628	2,807
34,800	34,850	2,512	2,160	2,319	37,800	37,850	2,767	2,394	2,565	40,800	40,850	3,024	2,632	2,811
34,850	34,900	2,516	2,164	2,323	37,850	37,900	2,771	2,398	2,569	40,850	40,900	3,029	2,636	2,815
34,900	34,950	2,521	2,168	2,327	37,900	37,950	2,776	2,402	2,573	40,900	40,950	3,033	2,640	2,819
34,950	35,000	2,525	2,172	2,331	37,950	38,000	2,780	2,406	2,577	40,950	41,000	3,037	2,644	2,823
<b>35,000</b>					<b>38,000</b>					<b>41,000</b>				
35,000	35,050	2,529	2,176	2,335	38,000	38,050	2,784	2,410	2,581	41,000	41,050	3,042	2,648	2,827
35,050	35,100	2,533	2,180	2,339	38,050	38,100	2,788	2,414	2,585	41,050	41,100	3,046	2,652	2,831
35,100	35,150	2,538	2,184	2,343	38,100	38,150	2,793	2,418	2,589	41,100	41,150	3,050	2,656	2,835
35,150	35,200	2,542	2,188	2,347	38,150	38,200	2,797	2,422	2,593	41,150	41,200	3,055	2,660	2,839
35,200	35,250	2,546	2,192	2,351	38,200	38,250	2,801	2,426	2,597	41,200	41,250	3,059	2,664	2,843
35,250	35,300	2,550	2,195	2,356	38,250	38,300	2,805	2,429	2,602	41,250	41,300	3,064	2,669	2,848
35,300	35,350	2,555	2,199	2,360	38,300	38,350	2,810	2,433	2,606	41,300	41,350	3,068	2,673	2,852
35,350	35,400	2,559	2,203	2,364	38,350	38,400	2,814	2,437	2,610	41,350	41,400	3,072	2,677	2,856
35,400	35,450	2,563	2,207	2,368	38,400	38,450	2,818	2,441	2,614	41,400	41,450	3,077	2,681	2,860
35,450	35,500	2,567	2,211	2,372	38,450	38,500	2,822	2,445	2,618	41,450	41,500	3,081	2,685	2,864
35,500	35,550	2,572	2,215	2,376	38,500	38,550	2,827	2,449	2,622	41,500	41,550	3,085	2,689	2,868
35,550	35,600	2,576	2,219	2,380	38,550	38,600	2,831	2,453	2,626	41,550	41,600	3,090	2,693	2,872
35,600	35,650	2,580	2,223	2,384	38,600	38,650	2,835	2,457	2,630	41,600	41,650	3,094	2,697	2,876
35,650	35,700	2,584	2,227	2,388	38,650	38,700	2,839	2,461	2,634	41,650	41,700	3,099	2,701	2,880
35,700	35,750	2,589	2,231	2,392	38,700	38,750	2,844	2,465	2,638	41,700	41,750	3,103	2,705	2,884
35,750	35,800	2,593	2,234	2,397	38,750	38,800	2,848	2,468	2,643	41,750	41,800	3,107	2,710	2,889
35,800	35,850	2,597	2,238	2,401	38,800	38,850	2,852	2,472	2,647	41,800	41,850	3,112	2,714	2,893
35,850	35,900	2,601	2,242	2,405	38,850	38,900	2,856	2,476	2,651	41,850	41,900	3,116	2,718	2,897
35,900	35,950	2,606	2,246	2,409	38,900	38,950	2,861	2,480	2,655	41,900	41,950	3,120	2,722	2,901
35,950	36,000	2,610	2,250	2,413	38,950	39,000	2,865	2,484	2,659	41,950	42,000	3,125	2,726	2,905
<b>36,000</b>					<b>39,000</b>					<b>42,000</b>				
36,000	36,050	2,614	2,254	2,417	39,000	39,050	2,869	2,488	2,663	42,000	42,050	3,129	2,730	2,909
36,050	36,100	2,618	2,258	2,421	39,050	39,100	2,873	2,492	2,667	42,050	42,100	3,134	2,734	2,913
36,100	36,150	2,623	2,262	2,425	39,100	39,150	2,878	2,496	2,671	42,100	42,150	3,138	2,738	2,917
36,150	36,200	2,627	2,266	2,429	39,150	39,200	2,882	2,500	2,675	42,150	42,200	3,142	2,742	2,921
36,200	36,250	2,631	2,270	2,433	39,200	39,250	2,886	2,504	2,679	42,200	42,250	3,147	2,746	2,925
36,250	36,300	2,635	2,273	2,438	39,250	39,300	2,890	2,507	2,684	42,250	42,300	3,151	2,751	2,930
36,300	36,350	2,640	2,277	2,442	39,300	39,350	2,895	2,511	2,688	42,300	42,350	3,155	2,755	2,934
36,350	36,400	2,644	2,281	2,446	39,350	39,400	2,899	2,515	2,692	42,350	42,400	3,160	2,759	2,938
36,400	36,450	2,648	2,285	2,450	39,400	39,450	2,903	2,519	2,696	42,400	42,450	3,164	2,763	2,942
36,450	36,500	2,652	2,289	2,454	39,450	39,500	2,907	2,523	2,700	42,450	42,500	3,169	2,767	2,946
36,500	36,550	2,657	2,293	2,458	39,500	39,550	2,912	2,527	2,704	42,500	42,550	3,173	2,771	2,950
36,550	36,600	2,661	2,297	2,462	39,550	39,600	2,916	2,531	2,708	42,550	42,600	3,177	2,775	2,954
36,600	36,650	2,665	2,301	2,466	39,600	39,650	2,920	2,535	2,712	42,600	42,650	3,182	2,779	2,958
36,650	36,700	2,669	2,305	2,470	39,650	39,700	2,924	2,539	2,716	42,650	42,700	3,186	2,783	2,962
36,700	36,750	2,674	2,309	2,474	39,700	39,750	2,929	2,543	2,720	42,700	42,750	3,190	2,787	2,966
36,750	36,800	2,678	2,312	2,479	39,750	39,800	2,933	2,546	2,725	42,750	42,800	3,195	2,792	2,971
36,800	36,850	2,682	2,316	2,483	39,800	39,850	2,937	2,550	2,729	42,800	42,850	3,199	2,796	2,975
36,850	36,900	2,686	2,320	2,487	39,850	39,900	2,941	2,554	2,733	42,850	42,900	3,204	2,800	2,979
36,900	36,950	2,691	2,324	2,491	39,900	39,950	2,946	2,558	2,737	42,900	42,950	3,208	2,804	2,983
36,950	37,000	2,695	2,328	2,495	39,950	40,000	2,950	2,562	2,741	42,950	43,000	3,212	2,808	2,987

\*This column must also be used by qualifying widow(er)

Continued on next page



2000 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
<b>43,000</b>					<b>46,000</b>					<b>49,000</b>				
43,000	43,050	3,217	2,812	2,991	46,000	46,050	3,479	3,058	3,240	49,000	49,050	3,742	3,304	3,495
43,050	43,100	3,221	2,816	2,995	46,050	46,100	3,484	3,062	3,244	49,050	49,100	3,746	3,308	3,499
43,100	43,150	3,225	2,820	2,999	46,100	46,150	3,488	3,066	3,249	49,100	49,150	3,750	3,312	3,504
43,150	43,200	3,230	2,824	3,003	46,150	46,200	3,492	3,070	3,253	49,150	49,200	3,755	3,316	3,508
43,200	43,250	3,234	2,828	3,007	46,200	46,250	3,497	3,074	3,257	49,200	49,250	3,759	3,320	3,512
43,250	43,300	3,239	2,833	3,012	46,250	46,300	3,501	3,079	3,261	49,250	49,300	3,764	3,325	3,516
43,300	43,350	3,243	2,837	3,016	46,300	46,350	3,505	3,083	3,266	49,300	49,350	3,768	3,329	3,521
43,350	43,400	3,247	2,841	3,020	46,350	46,400	3,510	3,087	3,270	49,350	49,400	3,772	3,333	3,525
43,400	43,450	3,252	2,845	3,024	46,400	46,450	3,514	3,091	3,274	49,400	49,450	3,777	3,337	3,529
43,450	43,500	3,256	2,849	3,028	46,450	46,500	3,519	3,095	3,278	49,450	49,500	3,781	3,341	3,533
43,500	43,550	3,260	2,853	3,032	46,500	46,550	3,523	3,099	3,283	49,500	49,550	3,785	3,345	3,538
43,550	43,600	3,265	2,857	3,036	46,550	46,600	3,527	3,103	3,287	49,550	49,600	3,790	3,349	3,542
43,600	43,650	3,269	2,861	3,040	46,600	46,650	3,532	3,107	3,291	49,600	49,650	3,794	3,353	3,546
43,650	43,700	3,274	2,865	3,044	46,650	46,700	3,536	3,111	3,295	49,650	49,700	3,799	3,357	3,550
43,700	43,750	3,278	2,869	3,048	46,700	46,750	3,540	3,115	3,300	49,700	49,750	3,803	3,361	3,555
43,750	43,800	3,282	2,874	3,053	46,750	46,800	3,545	3,120	3,304	49,750	49,800	3,807	3,366	3,559
43,800	43,850	3,287	2,878	3,057	46,800	46,850	3,549	3,124	3,308	49,800	49,850	3,812	3,370	3,563
43,850	43,900	3,291	2,882	3,061	46,850	46,900	3,554	3,128	3,312	49,850	49,900	3,816	3,374	3,567
43,900	43,950	3,295	2,886	3,065	46,900	46,950	3,558	3,132	3,317	49,900	49,950	3,820	3,378	3,572
43,950	44,000	3,300	2,890	3,069	46,950	47,000	3,562	3,136	3,321	49,950	50,000	3,825	3,382	3,576
<b>44,000</b>					<b>47,000</b>					<b>50,000</b>				
44,000	44,050	3,304	2,894	3,073	47,000	47,050	3,567	3,140	3,325	50,000	50,050	3,829	3,386	3,580
44,050	44,100	3,309	2,898	3,077	47,050	47,100	3,571	3,144	3,329	50,050	50,100	3,834	3,390	3,584
44,100	44,150	3,313	2,902	3,081	47,100	47,150	3,575	3,148	3,334	50,100	50,150	3,838	3,394	3,589
44,150	44,200	3,317	2,906	3,085	47,150	47,200	3,580	3,152	3,338	50,150	50,200	3,842	3,398	3,593
44,200	44,250	3,322	2,910	3,089	47,200	47,250	3,584	3,156	3,342	50,200	50,250	3,847	3,402	3,597
44,250	44,300	3,326	2,915	3,094	47,250	47,300	3,589	3,161	3,346	50,250	50,300	3,851	3,407	3,601
44,300	44,350	3,330	2,919	3,098	47,300	47,350	3,593	3,165	3,351	50,300	50,350	3,855	3,411	3,606
44,350	44,400	3,335	2,923	3,102	47,350	47,400	3,597	3,169	3,355	50,350	50,400	3,860	3,415	3,610
44,400	44,450	3,339	2,927	3,106	47,400	47,450	3,602	3,173	3,359	50,400	50,450	3,864	3,419	3,614
44,450	44,500	3,344	2,931	3,110	47,450	47,500	3,606	3,177	3,363	50,450	50,500	3,869	3,423	3,618
44,500	44,550	3,348	2,935	3,114	47,500	47,550	3,610	3,181	3,368	50,500	50,550	3,873	3,427	3,623
44,550	44,600	3,352	2,939	3,118	47,550	47,600	3,615	3,185	3,372	50,550	50,600	3,877	3,431	3,627
44,600	44,650	3,357	2,943	3,122	47,600	47,650	3,619	3,189	3,376	50,600	50,650	3,882	3,435	3,631
44,650	44,700	3,361	2,947	3,126	47,650	47,700	3,624	3,193	3,380	50,650	50,700	3,886	3,439	3,635
44,700	44,750	3,365	2,951	3,130	47,700	47,750	3,628	3,197	3,385	50,700	50,750	3,890	3,443	3,640
44,750	44,800	3,370	2,956	3,135	47,750	47,800	3,632	3,202	3,389	50,750	50,800	3,895	3,448	3,644
44,800	44,850	3,374	2,960	3,139	47,800	47,850	3,637	3,206	3,393	50,800	50,850	3,899	3,452	3,648
44,850	44,900	3,379	2,964	3,143	47,850	47,900	3,641	3,210	3,397	50,850	50,900	3,904	3,456	3,652
44,900	44,950	3,383	2,968	3,147	47,900	47,950	3,645	3,214	3,402	50,900	50,950	3,908	3,460	3,657
44,950	45,000	3,387	2,972	3,151	47,950	48,000	3,650	3,218	3,406	50,950	51,000	3,912	3,464	3,661
<b>45,000</b>					<b>48,000</b>					<b>51,000</b>				
45,000	45,050	3,392	2,976	3,155	48,000	48,050	3,654	3,222	3,410	51,000	51,050	3,917	3,468	3,665
45,050	45,100	3,396	2,980	3,159	48,050	48,100	3,659	3,226	3,414	51,050	51,100	3,921	3,472	3,669
45,100	45,150	3,400	2,984	3,164	48,100	48,150	3,663	3,230	3,419	51,100	51,150	3,925	3,476	3,674
45,150	45,200	3,405	2,988	3,168	48,150	48,200	3,667	3,234	3,423	51,150	51,200	3,930	3,480	3,678
45,200	45,250	3,409	2,992	3,172	48,200	48,250	3,672	3,238	3,427	51,200	51,250	3,934	3,484	3,682
45,250	45,300	3,414	2,997	3,176	48,250	48,300	3,676	3,243	3,431	51,250	51,300	3,939	3,489	3,686
45,300	45,350	3,418	3,001	3,181	48,300	48,350	3,680	3,247	3,436	51,300	51,350	3,943	3,493	3,691
45,350	45,400	3,422	3,005	3,185	48,350	48,400	3,685	3,251	3,440	51,350	51,400	3,947	3,497	3,695
45,400	45,450	3,427	3,009	3,189	48,400	48,450	3,689	3,255	3,444	51,400	51,450	3,952	3,501	3,699
45,450	45,500	3,431	3,013	3,193	48,450	48,500	3,694	3,259	3,448	51,450	51,500	3,956	3,505	3,703
45,500	45,550	3,435	3,017	3,198	48,500	48,550	3,698	3,263	3,453	51,500	51,550	3,960	3,509	3,708
45,550	45,600	3,440	3,021	3,202	48,550	48,600	3,702	3,267	3,457	51,550	51,600	3,965	3,513	3,712
45,600	45,650	3,444	3,025	3,206	48,600	48,650	3,707	3,271	3,461	51,600	51,650	3,969	3,517	3,716
45,650	45,700	3,449	3,029	3,210	48,650	48,700	3,711	3,275	3,465	51,650	51,700	3,974	3,521	3,720
45,700	45,750	3,453	3,033	3,215	48,700	48,750	3,715	3,279	3,470	51,700	51,750	3,978	3,525	3,725
45,750	45,800	3,457	3,038	3,219	48,750	48,800	3,720	3,284	3,474	51,750	51,800	3,982	3,530	3,729
45,800	45,850	3,462	3,042	3,223	48,800	48,850	3,724	3,288	3,478	51,800	51,850	3,987	3,534	3,733
45,850	45,900	3,466	3,046	3,227	48,850	48,900	3,729	3,292	3,482	51,850	51,900	3,991	3,538	3,737
45,900	45,950	3,470	3,050	3,232	48,900	48,950	3,733	3,296	3,487	51,900	51,950	3,995	3,542	3,742
45,950	46,000	3,475	3,054	3,236	48,950	49,000	3,737	3,300	3,491	51,950	52,000	4,000	3,546	3,746

\*This column must also be used by qualifying widow(er)

Continued on next page

**2000 Hawaii Tax Table (Continued)**

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
<b>52,000</b>					<b>55,000</b>					<b>58,000</b>				
52,000	52,050	4,004	3,550	3,750	55,000	55,050	4,267	3,796	4,005	58,000	58,050	4,529	4,042	4,260
52,050	52,100	4,009	3,554	3,754	55,050	55,100	4,271	3,800	4,009	58,050	58,100	4,534	4,046	4,264
52,100	52,150	4,013	3,558	3,759	55,100	55,150	4,275	3,804	4,014	58,100	58,150	4,538	4,050	4,269
52,150	52,200	4,017	3,562	3,763	55,150	55,200	4,280	3,808	4,018	58,150	58,200	4,542	4,054	4,273
52,200	52,250	4,022	3,566	3,767	55,200	55,250	4,284	3,812	4,022	58,200	58,250	4,547	4,058	4,277
52,250	52,300	4,026	3,571	3,771	55,250	55,300	4,289	3,817	4,026	58,250	58,300	4,551	4,063	4,281
52,300	52,350	4,030	3,575	3,776	55,300	55,350	4,293	3,821	4,031	58,300	58,350	4,555	4,067	4,286
52,350	52,400	4,035	3,579	3,780	55,350	55,400	4,297	3,825	4,035	58,350	58,400	4,560	4,071	4,290
52,400	52,450	4,039	3,583	3,784	55,400	55,450	4,302	3,829	4,039	58,400	58,450	4,564	4,075	4,294
52,450	52,500	4,044	3,587	3,788	55,450	55,500	4,306	3,833	4,043	58,450	58,500	4,569	4,079	4,298
52,500	52,550	4,048	3,591	3,793	55,500	55,550	4,310	3,837	4,048	58,500	58,550	4,573	4,083	4,303
52,550	52,600	4,052	3,595	3,797	55,550	55,600	4,315	3,841	4,052	58,550	58,600	4,577	4,087	4,307
52,600	52,650	4,057	3,599	3,801	55,600	55,650	4,319	3,845	4,056	58,600	58,650	4,582	4,091	4,311
52,650	52,700	4,061	3,603	3,805	55,650	55,700	4,324	3,849	4,060	58,650	58,700	4,586	4,095	4,315
52,700	52,750	4,065	3,607	3,810	55,700	55,750	4,328	3,853	4,065	58,700	58,750	4,590	4,099	4,320
52,750	52,800	4,070	3,612	3,814	55,750	55,800	4,332	3,858	4,069	58,750	58,800	4,595	4,104	4,324
52,800	52,850	4,074	3,616	3,818	55,800	55,850	4,337	3,862	4,073	58,800	58,850	4,599	4,108	4,328
52,850	52,900	4,079	3,620	3,822	55,850	55,900	4,341	3,866	4,077	58,850	58,900	4,604	4,112	4,332
52,900	52,950	4,083	3,624	3,827	55,900	55,950	4,345	3,870	4,082	58,900	58,950	4,608	4,116	4,337
52,950	53,000	4,087	3,628	3,831	55,950	56,000	4,350	3,874	4,086	58,950	59,000	4,612	4,120	4,341
<b>53,000</b>					<b>56,000</b>					<b>59,000</b>				
53,000	53,050	4,092	3,632	3,835	56,000	56,050	4,354	3,878	4,090	59,000	59,050	4,617	4,124	4,345
53,050	53,100	4,096	3,636	3,839	56,050	56,100	4,359	3,882	4,094	59,050	59,100	4,621	4,128	4,349
53,100	53,150	4,100	3,640	3,844	56,100	56,150	4,363	3,886	4,099	59,100	59,150	4,625	4,132	4,354
53,150	53,200	4,105	3,644	3,848	56,150	56,200	4,367	3,890	4,103	59,150	59,200	4,630	4,136	4,358
53,200	53,250	4,109	3,648	3,852	56,200	56,250	4,372	3,894	4,107	59,200	59,250	4,634	4,140	4,362
53,250	53,300	4,114	3,653	3,856	56,250	56,300	4,376	3,899	4,111	59,250	59,300	4,639	4,145	4,366
53,300	53,350	4,118	3,657	3,861	56,300	56,350	4,380	3,903	4,116	59,300	59,350	4,643	4,149	4,371
53,350	53,400	4,122	3,661	3,865	56,350	56,400	4,385	3,907	4,120	59,350	59,400	4,647	4,153	4,375
53,400	53,450	4,127	3,665	3,869	56,400	56,450	4,389	3,911	4,124	59,400	59,450	4,652	4,157	4,379
53,450	53,500	4,131	3,669	3,873	56,450	56,500	4,394	3,915	4,128	59,450	59,500	4,656	4,161	4,383
53,500	53,550	4,135	3,673	3,878	56,500	56,550	4,398	3,919	4,133	59,500	59,550	4,660	4,165	4,388
53,550	53,600	4,140	3,677	3,882	56,550	56,600	4,402	3,923	4,137	59,550	59,600	4,665	4,169	4,392
53,600	53,650	4,144	3,681	3,886	56,600	56,650	4,407	3,927	4,141	59,600	59,650	4,669	4,173	4,396
53,650	53,700	4,149	3,685	3,890	56,650	56,700	4,411	3,931	4,145	59,650	59,700	4,674	4,177	4,400
53,700	53,750	4,153	3,689	3,895	56,700	56,750	4,415	3,935	4,150	59,700	59,750	4,678	4,181	4,405
53,750	53,800	4,157	3,694	3,899	56,750	56,800	4,420	3,940	4,154	59,750	59,800	4,682	4,186	4,409
53,800	53,850	4,162	3,698	3,903	56,800	56,850	4,424	3,944	4,158	59,800	59,850	4,687	4,190	4,413
53,850	53,900	4,166	3,702	3,907	56,850	56,900	4,429	3,948	4,162	59,850	59,900	4,691	4,194	4,417
53,900	53,950	4,170	3,706	3,912	56,900	56,950	4,433	3,952	4,167	59,900	59,950	4,695	4,198	4,422
53,950	54,000	4,175	3,710	3,916	56,950	57,000	4,437	3,956	4,171	59,950	60,000	4,700	4,202	4,426
<b>54,000</b>					<b>57,000</b>					<b>60,000</b>				
54,000	54,050	4,179	3,714	3,920	57,000	57,050	4,442	3,960	4,175	60,000	60,050	4,704	4,206	4,430
54,050	54,100	4,184	3,718	3,924	57,050	57,100	4,446	3,964	4,179	60,050	60,100	4,709	4,210	4,435
54,100	54,150	4,188	3,722	3,929	57,100	57,150	4,450	3,968	4,184	60,100	60,150	4,713	4,215	4,439
54,150	54,200	4,192	3,726	3,933	57,150	57,200	4,455	3,972	4,188	60,150	60,200	4,717	4,219	4,443
54,200	54,250	4,197	3,730	3,937	57,200	57,250	4,459	3,976	4,192	60,200	60,250	4,722	4,223	4,448
54,250	54,300	4,201	3,735	3,941	57,250	57,300	4,464	3,981	4,196	60,250	60,300	4,726	4,227	4,452
54,300	54,350	4,205	3,739	3,946	57,300	57,350	4,468	3,985	4,201	60,300	60,350	4,730	4,232	4,456
54,350	54,400	4,210	3,743	3,950	57,350	57,400	4,472	3,989	4,205	60,350	60,400	4,735	4,236	4,461
54,400	54,450	4,214	3,747	3,954	57,400	57,450	4,477	3,993	4,209	60,400	60,450	4,739	4,240	4,465
54,450	54,500	4,219	3,751	3,958	57,450	57,500	4,481	3,997	4,213	60,450	60,500	4,744	4,244	4,470
54,500	54,550	4,223	3,755	3,963	57,500	57,550	4,485	4,001	4,218	60,500	60,550	4,748	4,249	4,474
54,550	54,600	4,227	3,759	3,967	57,550	57,600	4,490	4,005	4,222	60,550	60,600	4,752	4,253	4,478
54,600	54,650	4,232	3,763	3,971	57,600	57,650	4,494	4,009	4,226	60,600	60,650	4,757	4,257	4,483
54,650	54,700	4,236	3,767	3,975	57,650	57,700	4,499	4,013	4,230	60,650	60,700	4,761	4,261	4,487
54,700	54,750	4,240	3,771	3,980	57,700	57,750	4,503	4,017	4,235	60,700	60,750	4,765	4,266	4,491
54,750	54,800	4,245	3,776	3,984	57,750	57,800	4,507	4,022	4,239	60,750	60,800	4,770	4,270	4,496
54,800	54,850	4,249	3,780	3,988	57,800	57,850	4,512	4,026	4,243	60,800	60,850	4,774	4,274	4,500
54,850	54,900	4,254	3,784	3,992	57,850	57,900	4,516	4,030	4,247	60,850	60,900	4,779	4,278	4,505
54,900	54,950	4,258	3,788	3,997	57,900	57,950	4,520	4,034	4,252	60,900	60,950	4,783	4,283	4,509
54,950	55,000	4,262	3,792	4,001	57,950	58,000	4,525	4,038	4,256	60,950	61,000	4,787	4,287	4,513

\*This column must also be used by qualifying widow(er)

Continued on next page

**2000 Hawaii Tax Table (Continued)**

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
<b>61,000</b>					<b>64,000</b>					<b>67,000</b>				
61,000	61,050	4,792	4,291	4,518	64,000	64,050	5,054	4,546	4,780	67,000	67,050	5,317	4,801	5,043
61,050	61,100	4,796	4,295	4,522	64,050	64,100	5,059	4,550	4,785	67,050	67,100	5,321	4,805	5,047
61,100	61,150	4,800	4,300	4,526	64,100	64,150	5,063	4,555	4,789	67,100	67,150	5,325	4,810	5,051
61,150	61,200	4,805	4,304	4,531	64,150	64,200	5,067	4,559	4,793	67,150	67,200	5,330	4,814	5,056
61,200	61,250	4,809	4,308	4,535	64,200	64,250	5,072	4,563	4,798	67,200	67,250	5,334	4,818	5,060
61,250	61,300	4,814	4,312	4,540	64,250	64,300	5,076	4,567	4,802	67,250	67,300	5,339	4,822	5,065
61,300	61,350	4,818	4,317	4,544	64,300	64,350	5,080	4,572	4,806	67,300	67,350	5,343	4,827	5,069
61,350	61,400	4,822	4,321	4,548	64,350	64,400	5,085	4,576	4,811	67,350	67,400	5,347	4,831	5,073
61,400	61,450	4,827	4,325	4,553	64,400	64,450	5,089	4,580	4,815	67,400	67,450	5,352	4,835	5,078
61,450	61,500	4,831	4,329	4,557	64,450	64,500	5,094	4,584	4,820	67,450	67,500	5,356	4,839	5,082
61,500	61,550	4,835	4,334	4,561	64,500	64,550	5,098	4,589	4,824	67,500	67,550	5,360	4,844	5,086
61,550	61,600	4,840	4,338	4,566	64,550	64,600	5,102	4,593	4,828	67,550	67,600	5,365	4,848	5,091
61,600	61,650	4,844	4,342	4,570	64,600	64,650	5,107	4,597	4,833	67,600	67,650	5,369	4,852	5,095
61,650	61,700	4,849	4,346	4,575	64,650	64,700	5,111	4,601	4,837	67,650	67,700	5,374	4,856	5,100
61,700	61,750	4,853	4,351	4,579	64,700	64,750	5,115	4,606	4,841	67,700	67,750	5,378	4,861	5,104
61,750	61,800	4,857	4,355	4,583	64,750	64,800	5,120	4,610	4,846	67,750	67,800	5,382	4,865	5,108
61,800	61,850	4,862	4,359	4,588	64,800	64,850	5,124	4,614	4,850	67,800	67,850	5,387	4,869	5,113
61,850	61,900	4,866	4,363	4,592	64,850	64,900	5,129	4,618	4,855	67,850	67,900	5,391	4,873	5,117
61,900	61,950	4,870	4,368	4,596	64,900	64,950	5,133	4,623	4,859	67,900	67,950	5,395	4,878	5,121
61,950	62,000	4,875	4,372	4,601	64,950	65,000	5,137	4,627	4,863	67,950	68,000	5,400	4,882	5,126
<b>62,000</b>					<b>65,000</b>					<b>68,000</b>				
62,000	62,050	4,879	4,376	4,605	65,000	65,050	5,142	4,631	4,868	68,000	68,050	5,404	4,886	5,130
62,050	62,100	4,884	4,380	4,610	65,050	65,100	5,146	4,635	4,872	68,050	68,100	5,409	4,890	5,135
62,100	62,150	4,888	4,385	4,614	65,100	65,150	5,150	4,640	4,876	68,100	68,150	5,413	4,895	5,139
62,150	62,200	4,892	4,389	4,618	65,150	65,200	5,155	4,644	4,881	68,150	68,200	5,417	4,899	5,143
62,200	62,250	4,897	4,393	4,623	65,200	65,250	5,159	4,648	4,885	68,200	68,250	5,422	4,903	5,148
62,250	62,300	4,901	4,397	4,627	65,250	65,300	5,164	4,652	4,890	68,250	68,300	5,426	4,907	5,152
62,300	62,350	4,905	4,402	4,631	65,300	65,350	5,168	4,657	4,894	68,300	68,350	5,430	4,912	5,156
62,350	62,400	4,910	4,406	4,636	65,350	65,400	5,172	4,661	4,898	68,350	68,400	5,435	4,916	5,161
62,400	62,450	4,914	4,410	4,640	65,400	65,450	5,177	4,665	4,903	68,400	68,450	5,439	4,920	5,165
62,450	62,500	4,919	4,414	4,645	65,450	65,500	5,181	4,669	4,907	68,450	68,500	5,444	4,924	5,170
62,500	62,550	4,923	4,419	4,649	65,500	65,550	5,185	4,674	4,911	68,500	68,550	5,448	4,929	5,174
62,550	62,600	4,927	4,423	4,653	65,550	65,600	5,190	4,678	4,916	68,550	68,600	5,452	4,933	5,178
62,600	62,650	4,932	4,427	4,658	65,600	65,650	5,194	4,682	4,920	68,600	68,650	5,457	4,937	5,183
62,650	62,700	4,936	4,431	4,662	65,650	65,700	5,199	4,686	4,925	68,650	68,700	5,461	4,941	5,187
62,700	62,750	4,940	4,436	4,666	65,700	65,750	5,203	4,691	4,929	68,700	68,750	5,465	4,946	5,191
62,750	62,800	4,945	4,440	4,671	65,750	65,800	5,207	4,695	4,933	68,750	68,800	5,470	4,950	5,196
62,800	62,850	4,949	4,444	4,675	65,800	65,850	5,212	4,699	4,938	68,800	68,850	5,474	4,954	5,200
62,850	62,900	4,954	4,448	4,680	65,850	65,900	5,216	4,703	4,942	68,850	68,900	5,479	4,958	5,205
62,900	62,950	4,958	4,453	4,684	65,900	65,950	5,220	4,708	4,946	68,900	68,950	5,483	4,963	5,209
62,950	63,000	4,962	4,457	4,688	65,950	66,000	5,225	4,712	4,951	68,950	69,000	5,487	4,967	5,213
<b>63,000</b>					<b>66,000</b>					<b>69,000</b>				
63,000	63,050	4,967	4,461	4,693	66,000	66,050	5,229	4,716	4,955	69,000	69,050	5,492	4,971	5,218
63,050	63,100	4,971	4,465	4,697	66,050	66,100	5,234	4,720	4,960	69,050	69,100	5,496	4,975	5,222
63,100	63,150	4,975	4,470	4,701	66,100	66,150	5,238	4,725	4,964	69,100	69,150	5,500	4,980	5,226
63,150	63,200	4,980	4,474	4,706	66,150	66,200	5,242	4,729	4,968	69,150	69,200	5,505	4,984	5,231
63,200	63,250	4,984	4,478	4,710	66,200	66,250	5,247	4,733	4,973	69,200	69,250	5,509	4,988	5,235
63,250	63,300	4,989	4,482	4,715	66,250	66,300	5,251	4,737	4,977	69,250	69,300	5,514	4,992	5,240
63,300	63,350	4,993	4,487	4,719	66,300	66,350	5,255	4,742	4,981	69,300	69,350	5,518	4,997	5,244
63,350	63,400	4,997	4,491	4,723	66,350	66,400	5,260	4,746	4,986	69,350	69,400	5,522	5,001	5,248
63,400	63,450	5,002	4,495	4,728	66,400	66,450	5,264	4,750	4,990	69,400	69,450	5,527	5,005	5,253
63,450	63,500	5,006	4,499	4,732	66,450	66,500	5,269	4,754	4,995	69,450	69,500	5,531	5,009	5,257
63,500	63,550	5,010	4,504	4,736	66,500	66,550	5,273	4,759	4,999	69,500	69,550	5,535	5,014	5,261
63,550	63,600	5,015	4,508	4,741	66,550	66,600	5,277	4,763	5,003	69,550	69,600	5,540	5,018	5,266
63,600	63,650	5,019	4,512	4,745	66,600	66,650	5,282	4,767	5,008	69,600	69,650	5,544	5,022	5,270
63,650	63,700	5,024	4,516	4,750	66,650	66,700	5,286	4,771	5,012	69,650	69,700	5,549	5,026	5,275
63,700	63,750	5,028	4,521	4,754	66,700	66,750	5,290	4,776	5,016	69,700	69,750	5,553	5,031	5,279
63,750	63,800	5,032	4,525	4,758	66,750	66,800	5,295	4,780	5,021	69,750	69,800	5,557	5,035	5,283
63,800	63,850	5,037	4,529	4,763	66,800	66,850	5,299	4,784	5,025	69,800	69,850	5,562	5,039	5,288
63,850	63,900	5,041	4,533	4,767	66,850	66,900	5,304	4,788	5,030	69,850	69,900	5,566	5,043	5,292
63,900	63,950	5,045	4,538	4,771	66,900	66,950	5,308	4,793	5,034	69,900	69,950	5,570	5,048	5,296
63,950	64,000	5,050	4,542	4,776	66,950	67,000	5,312	4,797	5,038	69,950	70,000	5,575	5,052	5,301

\*This column must also be used by qualifying widow(er)

Continued on next page

**2000 Hawaii Tax Table (Continued)**

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
<b>70,000</b>					<b>73,000</b>					<b>76,000</b>				
70,000	70,050	5,579	5,056	5,305	73,000	73,050	5,842	5,311	5,568	76,000	76,050	6,104	5,566	5,830
70,050	70,100	5,584	5,060	5,310	73,050	73,100	5,846	5,315	5,572	76,050	76,100	6,109	5,570	5,835
70,100	70,150	5,588	5,065	5,314	73,100	73,150	5,850	5,320	5,576	76,100	76,150	6,113	5,575	5,839
70,150	70,200	5,592	5,069	5,318	73,150	73,200	5,855	5,324	5,581	76,150	76,200	6,117	5,579	5,843
70,200	70,250	5,597	5,073	5,323	73,200	73,250	5,859	5,328	5,585	76,200	76,250	6,122	5,583	5,848
70,250	70,300	5,601	5,077	5,327	73,250	73,300	5,864	5,332	5,590	76,250	76,300	6,126	5,587	5,852
70,300	70,350	5,605	5,082	5,331	73,300	73,350	5,868	5,337	5,594	76,300	76,350	6,130	5,592	5,856
70,350	70,400	5,610	5,086	5,336	73,350	73,400	5,872	5,341	5,598	76,350	76,400	6,135	5,596	5,861
70,400	70,450	5,614	5,090	5,340	73,400	73,450	5,877	5,345	5,603	76,400	76,450	6,139	5,600	5,865
70,450	70,500	5,619	5,094	5,345	73,450	73,500	5,881	5,349	5,607	76,450	76,500	6,144	5,604	5,870
70,500	70,550	5,623	5,099	5,349	73,500	73,550	5,885	5,354	5,611	76,500	76,550	6,148	5,609	5,874
70,550	70,600	5,627	5,103	5,353	73,550	73,600	5,890	5,358	5,616	76,550	76,600	6,152	5,613	5,878
70,600	70,650	5,632	5,107	5,358	73,600	73,650	5,894	5,362	5,620	76,600	76,650	6,157	5,617	5,883
70,650	70,700	5,636	5,111	5,362	73,650	73,700	5,899	5,366	5,625	76,650	76,700	6,161	5,621	5,887
70,700	70,750	5,640	5,116	5,366	73,700	73,750	5,903	5,371	5,629	76,700	76,750	6,165	5,626	5,891
70,750	70,800	5,645	5,120	5,371	73,750	73,800	5,907	5,375	5,633	76,750	76,800	6,170	5,630	5,896
70,800	70,850	5,649	5,124	5,375	73,800	73,850	5,912	5,379	5,638	76,800	76,850	6,174	5,634	5,900
70,850	70,900	5,654	5,128	5,380	73,850	73,900	5,916	5,383	5,642	76,850	76,900	6,179	5,638	5,905
70,900	70,950	5,658	5,133	5,384	73,900	73,950	5,920	5,388	5,646	76,900	76,950	6,183	5,643	5,909
70,950	71,000	5,662	5,137	5,388	73,950	74,000	5,925	5,392	5,651	76,950	77,000	6,187	5,647	5,913
<b>71,000</b>					<b>74,000</b>					<b>77,000</b>				
71,000	71,050	5,667	5,141	5,393	74,000	74,050	5,929	5,396	5,655	77,000	77,050	6,192	5,651	5,918
71,050	71,100	5,671	5,145	5,397	74,050	74,100	5,934	5,400	5,660	77,050	77,100	6,196	5,655	5,922
71,100	71,150	5,675	5,150	5,401	74,100	74,150	5,938	5,405	5,664	77,100	77,150	6,200	5,660	5,926
71,150	71,200	5,680	5,154	5,406	74,150	74,200	5,942	5,409	5,668	77,150	77,200	6,205	5,664	5,931
71,200	71,250	5,684	5,158	5,410	74,200	74,250	5,947	5,413	5,673	77,200	77,250	6,209	5,668	5,935
71,250	71,300	5,689	5,162	5,415	74,250	74,300	5,951	5,417	5,677	77,250	77,300	6,214	5,672	5,940
71,300	71,350	5,693	5,167	5,419	74,300	74,350	5,955	5,422	5,681	77,300	77,350	6,218	5,677	5,944
71,350	71,400	5,697	5,171	5,423	74,350	74,400	5,960	5,426	5,686	77,350	77,400	6,222	5,681	5,948
71,400	71,450	5,702	5,175	5,428	74,400	74,450	5,964	5,430	5,690	77,400	77,450	6,227	5,685	5,953
71,450	71,500	5,706	5,179	5,432	74,450	74,500	5,969	5,434	5,695	77,450	77,500	6,231	5,689	5,957
71,500	71,550	5,710	5,184	5,436	74,500	74,550	5,973	5,439	5,699	77,500	77,550	6,235	5,694	5,961
71,550	71,600	5,715	5,188	5,441	74,550	74,600	5,977	5,443	5,703	77,550	77,600	6,240	5,698	5,966
71,600	71,650	5,719	5,192	5,445	74,600	74,650	5,982	5,447	5,708	77,600	77,650	6,244	5,702	5,970
71,650	71,700	5,724	5,196	5,450	74,650	74,700	5,986	5,451	5,712	77,650	77,700	6,249	5,706	5,975
71,700	71,750	5,728	5,201	5,454	74,700	74,750	5,990	5,456	5,716	77,700	77,750	6,253	5,711	5,979
71,750	71,800	5,732	5,205	5,458	74,750	74,800	5,995	5,460	5,721	77,750	77,800	6,257	5,715	5,983
71,800	71,850	5,737	5,209	5,463	74,800	74,850	5,999	5,464	5,725	77,800	77,850	6,262	5,719	5,988
71,850	71,900	5,741	5,213	5,467	74,850	74,900	6,004	5,468	5,730	77,850	77,900	6,266	5,723	5,992
71,900	71,950	5,745	5,218	5,471	74,900	74,950	6,008	5,473	5,734	77,900	77,950	6,270	5,728	5,996
71,950	72,000	5,750	5,222	5,476	74,950	75,000	6,012	5,477	5,738	77,950	78,000	6,275	5,732	6,001
<b>72,000</b>					<b>75,000</b>					<b>78,000</b>				
72,000	72,050	5,754	5,226	5,480	75,000	75,050	6,017	5,481	5,743	78,000	78,050	6,279	5,736	6,005
72,050	72,100	5,759	5,230	5,485	75,050	75,100	6,021	5,485	5,747	78,050	78,100	6,284	5,740	6,010
72,100	72,150	5,763	5,235	5,489	75,100	75,150	6,025	5,490	5,751	78,100	78,150	6,288	5,745	6,014
72,150	72,200	5,767	5,239	5,493	75,150	75,200	6,030	5,494	5,756	78,150	78,200	6,292	5,749	6,018
72,200	72,250	5,772	5,243	5,498	75,200	75,250	6,034	5,498	5,760	78,200	78,250	6,297	5,753	6,023
72,250	72,300	5,776	5,247	5,502	75,250	75,300	6,039	5,502	5,765	78,250	78,300	6,301	5,757	6,027
72,300	72,350	5,780	5,252	5,506	75,300	75,350	6,043	5,507	5,769	78,300	78,350	6,305	5,762	6,031
72,350	72,400	5,785	5,256	5,511	75,350	75,400	6,047	5,511	5,773	78,350	78,400	6,310	5,766	6,036
72,400	72,450	5,789	5,260	5,515	75,400	75,450	6,052	5,515	5,778	78,400	78,450	6,314	5,770	6,040
72,450	72,500	5,794	5,264	5,520	75,450	75,500	6,056	5,519	5,782	78,450	78,500	6,319	5,774	6,045
72,500	72,550	5,798	5,269	5,524	75,500	75,550	6,060	5,524	5,786	78,500	78,550	6,323	5,779	6,049
72,550	72,600	5,802	5,273	5,528	75,550	75,600	6,065	5,528	5,791	78,550	78,600	6,327	5,783	6,053
72,600	72,650	5,807	5,277	5,533	75,600	75,650	6,069	5,532	5,795	78,600	78,650	6,332	5,787	6,058
72,650	72,700	5,811	5,281	5,537	75,650	75,700	6,074	5,536	5,800	78,650	78,700	6,336	5,791	6,062
72,700	72,750	5,815	5,286	5,541	75,700	75,750	6,078	5,541	5,804	78,700	78,750	6,340	5,796	6,066
72,750	72,800	5,820	5,290	5,546	75,750	75,800	6,082	5,545	5,808	78,750	78,800	6,345	5,800	6,071
72,800	72,850	5,824	5,294	5,550	75,800	75,850	6,087	5,549	5,813	78,800	78,850	6,349	5,804	6,075
72,850	72,900	5,829	5,298	5,555	75,850	75,900	6,091	5,553	5,817	78,850	78,900	6,354	5,808	6,080
72,900	72,950	5,833	5,303	5,559	75,900	75,950	6,095	5,558	5,821	78,900	78,950	6,358	5,813	6,084
72,950	73,000	5,837	5,307	5,563	75,950	76,000	6,100	5,562	5,826	78,950	79,000	6,362	5,817	6,088

\*This column must also be used by qualifying widow(er)

Continued on next page

**2000 Hawaii Tax Table (Continued)**

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
<b>79,000</b>					<b>82,000</b>					<b>85,000</b>				
79,000	79,050	6,367	5,821	6,093	82,000	82,050	6,629	6,081	6,355	85,000	85,050	6,892	6,344	6,618
79,050	79,100	6,371	5,825	6,097	82,050	82,100	6,634	6,086	6,360	85,050	85,100	6,896	6,348	6,622
79,100	79,150	6,375	5,830	6,101	82,100	82,150	6,638	6,090	6,364	85,100	85,150	6,900	6,352	6,626
79,150	79,200	6,380	5,834	6,106	82,150	82,200	6,642	6,094	6,368	85,150	85,200	6,905	6,357	6,631
79,200	79,250	6,384	5,838	6,110	82,200	82,250	6,647	6,099	6,373	85,200	85,250	6,909	6,361	6,635
79,250	79,300	6,389	5,842	6,115	82,250	82,300	6,651	6,103	6,377	85,250	85,300	6,914	6,366	6,640
79,300	79,350	6,393	5,847	6,119	82,300	82,350	6,655	6,107	6,381	85,300	85,350	6,918	6,370	6,644
79,350	79,400	6,397	5,851	6,123	82,350	82,400	6,660	6,112	6,386	85,350	85,400	6,922	6,374	6,648
79,400	79,450	6,402	5,855	6,128	82,400	82,450	6,664	6,116	6,390	85,400	85,450	6,927	6,379	6,653
79,450	79,500	6,406	5,859	6,132	82,450	82,500	6,669	6,121	6,395	85,450	85,500	6,931	6,383	6,657
79,500	79,550	6,410	5,864	6,136	82,500	82,550	6,673	6,125	6,399	85,500	85,550	6,935	6,387	6,661
79,550	79,600	6,415	5,868	6,141	82,550	82,600	6,677	6,129	6,403	85,550	85,600	6,940	6,392	6,666
79,600	79,650	6,419	5,872	6,145	82,600	82,650	6,682	6,134	6,408	85,600	85,650	6,944	6,396	6,670
79,650	79,700	6,424	5,876	6,150	82,650	82,700	6,686	6,138	6,412	85,650	85,700	6,949	6,401	6,675
79,700	79,750	6,428	5,881	6,154	82,700	82,750	6,690	6,142	6,416	85,700	85,750	6,953	6,405	6,679
79,750	79,800	6,432	5,885	6,158	82,750	82,800	6,695	6,147	6,421	85,750	85,800	6,957	6,409	6,683
79,800	79,850	6,437	5,889	6,163	82,800	82,850	6,699	6,151	6,425	85,800	85,850	6,962	6,414	6,688
79,850	79,900	6,441	5,893	6,167	82,850	82,900	6,704	6,156	6,430	85,850	85,900	6,966	6,418	6,692
79,900	79,950	6,445	5,898	6,171	82,900	82,950	6,708	6,160	6,434	85,900	85,950	6,970	6,422	6,696
79,950	80,000	6,450	5,902	6,176	82,950	83,000	6,712	6,164	6,438	85,950	86,000	6,975	6,427	6,701
<b>80,000</b>					<b>83,000</b>					<b>86,000</b>				
80,000	80,050	6,454	5,906	6,180	83,000	83,050	6,717	6,169	6,443	86,000	86,050	6,979	6,431	6,705
80,050	80,100	6,459	5,911	6,185	83,050	83,100	6,721	6,173	6,447	86,050	86,100	6,984	6,436	6,710
80,100	80,150	6,463	5,915	6,189	83,100	83,150	6,725	6,177	6,451	86,100	86,150	6,988	6,440	6,714
80,150	80,200	6,467	5,919	6,193	83,150	83,200	6,730	6,182	6,456	86,150	86,200	6,992	6,444	6,718
80,200	80,250	6,472	5,924	6,198	83,200	83,250	6,734	6,186	6,460	86,200	86,250	6,997	6,449	6,723
80,250	80,300	6,476	5,928	6,202	83,250	83,300	6,739	6,191	6,465	86,250	86,300	7,001	6,453	6,727
80,300	80,350	6,480	5,932	6,206	83,300	83,350	6,743	6,195	6,469	86,300	86,350	7,005	6,457	6,731
80,350	80,400	6,485	5,937	6,211	83,350	83,400	6,747	6,199	6,473	86,350	86,400	7,010	6,462	6,736
80,400	80,450	6,489	5,941	6,215	83,400	83,450	6,752	6,204	6,478	86,400	86,450	7,014	6,466	6,740
80,450	80,500	6,494	5,946	6,220	83,450	83,500	6,756	6,208	6,482	86,450	86,500	7,019	6,471	6,745
80,500	80,550	6,498	5,950	6,224	83,500	83,550	6,760	6,212	6,486	86,500	86,550	7,023	6,475	6,749
80,550	80,600	6,502	5,954	6,228	83,550	83,600	6,765	6,217	6,491	86,550	86,600	7,027	6,479	6,753
80,600	80,650	6,507	5,959	6,233	83,600	83,650	6,769	6,221	6,495	86,600	86,650	7,032	6,484	6,758
80,650	80,700	6,511	5,963	6,237	83,650	83,700	6,774	6,226	6,500	86,650	86,700	7,036	6,488	6,762
80,700	80,750	6,515	5,967	6,241	83,700	83,750	6,778	6,230	6,504	86,700	86,750	7,040	6,492	6,766
80,750	80,800	6,520	5,972	6,246	83,750	83,800	6,782	6,234	6,508	86,750	86,800	7,045	6,497	6,771
80,800	80,850	6,524	5,976	6,250	83,800	83,850	6,787	6,239	6,513	86,800	86,850	7,049	6,501	6,775
80,850	80,900	6,529	5,981	6,255	83,850	83,900	6,791	6,243	6,517	86,850	86,900	7,054	6,506	6,780
80,900	80,950	6,533	5,985	6,259	83,900	83,950	6,795	6,247	6,521	86,900	86,950	7,058	6,510	6,784
80,950	81,000	6,537	5,989	6,263	83,950	84,000	6,800	6,252	6,526	86,950	87,000	7,062	6,514	6,788
<b>81,000</b>					<b>84,000</b>					<b>87,000</b>				
81,000	81,050	6,542	5,994	6,268	84,000	84,050	6,804	6,256	6,530	87,000	87,050	7,067	6,519	6,793
81,050	81,100	6,546	5,998	6,272	84,050	84,100	6,809	6,261	6,535	87,050	87,100	7,071	6,523	6,797
81,100	81,150	6,550	6,002	6,276	84,100	84,150	6,813	6,265	6,539	87,100	87,150	7,075	6,527	6,801
81,150	81,200	6,555	6,007	6,281	84,150	84,200	6,817	6,269	6,543	87,150	87,200	7,080	6,532	6,806
81,200	81,250	6,559	6,011	6,285	84,200	84,250	6,822	6,274	6,548	87,200	87,250	7,084	6,536	6,810
81,250	81,300	6,564	6,016	6,290	84,250	84,300	6,826	6,278	6,552	87,250	87,300	7,089	6,541	6,815
81,300	81,350	6,568	6,020	6,294	84,300	84,350	6,830	6,282	6,556	87,300	87,350	7,093	6,545	6,819
81,350	81,400	6,572	6,024	6,298	84,350	84,400	6,835	6,287	6,561	87,350	87,400	7,097	6,549	6,823
81,400	81,450	6,577	6,029	6,303	84,400	84,450	6,839	6,291	6,565	87,400	87,450	7,102	6,554	6,828
81,450	81,500	6,581	6,033	6,307	84,450	84,500	6,844	6,296	6,570	87,450	87,500	7,106	6,558	6,832
81,500	81,550	6,585	6,037	6,311	84,500	84,550	6,848	6,300	6,574	87,500	87,550	7,110	6,562	6,836
81,550	81,600	6,590	6,042	6,316	84,550	84,600	6,852	6,304	6,578	87,550	87,600	7,115	6,567	6,841
81,600	81,650	6,594	6,046	6,320	84,600	84,650	6,857	6,309	6,583	87,600	87,650	7,119	6,571	6,845
81,650	81,700	6,599	6,051	6,325	84,650	84,700	6,861	6,313	6,587	87,650	87,700	7,124	6,576	6,850
81,700	81,750	6,603	6,055	6,329	84,700	84,750	6,865	6,317	6,591	87,700	87,750	7,128	6,580	6,854
81,750	81,800	6,607	6,059	6,333	84,750	84,800	6,870	6,322	6,596	87,750	87,800	7,132	6,584	6,858
81,800	81,850	6,612	6,064	6,338	84,800	84,850	6,874	6,326	6,600	87,800	87,850	7,137	6,589	6,863
81,850	81,900	6,616	6,068	6,342	84,850	84,900	6,879	6,331	6,605	87,850	87,900	7,141	6,593	6,867
81,900	81,950	6,620	6,072	6,346	84,900	84,950	6,883	6,335	6,609	87,900	87,950	7,145	6,597	6,871
81,950	82,000	6,625	6,077	6,351	84,950	85,000	6,887	6,339	6,613	87,950	88,000	7,150	6,602	6,876

\*This column must also be used by qualifying widow(er)

Continued on next page

# 2000 Hawaii Tax Table (Continued)

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
Your tax is —					Your tax is —					Your tax is —				
<b>88,000</b>					<b>91,000</b>					<b>94,000</b>				
88,000	88,050	7,154	6,606	6,880	91,000	91,050	7,417	6,869	7,143	94,000	94,050	7,679	7,131	7,405
88,050	88,100	7,159	6,611	6,885	91,050	91,100	7,421	6,873	7,147	94,050	94,100	7,684	7,136	7,410
88,100	88,150	7,163	6,615	6,889	91,100	91,150	7,425	6,877	7,151	94,100	94,150	7,688	7,140	7,414
88,150	88,200	7,167	6,619	6,893	91,150	91,200	7,430	6,882	7,156	94,150	94,200	7,692	7,144	7,418
88,200	88,250	7,172	6,624	6,898	91,200	91,250	7,434	6,886	7,160	94,200	94,250	7,697	7,149	7,423
88,250	88,300	7,176	6,628	6,902	91,250	91,300	7,439	6,891	7,165	94,250	94,300	7,701	7,153	7,427
88,300	88,350	7,180	6,632	6,906	91,300	91,350	7,443	6,895	7,169	94,300	94,350	7,705	7,157	7,431
88,350	88,400	7,185	6,637	6,911	91,350	91,400	7,447	6,899	7,173	94,350	94,400	7,710	7,162	7,436
88,400	88,450	7,189	6,641	6,915	91,400	91,450	7,452	6,904	7,178	94,400	94,450	7,714	7,166	7,440
88,450	88,500	7,194	6,646	6,920	91,450	91,500	7,456	6,908	7,182	94,450	94,500	7,719	7,171	7,445
88,500	88,550	7,198	6,650	6,924	91,500	91,550	7,460	6,912	7,186	94,500	94,550	7,723	7,175	7,449
88,550	88,600	7,202	6,654	6,928	91,550	91,600	7,465	6,917	7,191	94,550	94,600	7,727	7,179	7,453
88,600	88,650	7,207	6,659	6,933	91,600	91,650	7,469	6,921	7,195	94,600	94,650	7,732	7,184	7,458
88,650	88,700	7,211	6,663	6,937	91,650	91,700	7,474	6,926	7,200	94,650	94,700	7,736	7,188	7,462
88,700	88,750	7,215	6,667	6,941	91,700	91,750	7,478	6,930	7,204	94,700	94,750	7,740	7,192	7,466
88,750	88,800	7,220	6,672	6,946	91,750	91,800	7,482	6,934	7,208	94,750	94,800	7,745	7,197	7,471
88,800	88,850	7,224	6,676	6,950	91,800	91,850	7,487	6,939	7,213	94,800	94,850	7,749	7,201	7,475
88,850	88,900	7,229	6,681	6,955	91,850	91,900	7,491	6,943	7,217	94,850	94,900	7,754	7,206	7,480
88,900	88,950	7,233	6,685	6,959	91,900	91,950	7,495	6,947	7,221	94,900	94,950	7,758	7,210	7,484
88,950	89,000	7,237	6,689	6,963	91,950	92,000	7,500	6,952	7,226	94,950	95,000	7,762	7,214	7,488
<b>89,000</b>					<b>92,000</b>					<b>95,000</b>				
89,000	89,050	7,242	6,694	6,968	92,000	92,050	7,504	6,956	7,230	95,000	95,050	7,767	7,219	7,493
89,050	89,100	7,246	6,698	6,972	92,050	92,100	7,509	6,961	7,235	95,050	95,100	7,771	7,223	7,497
89,100	89,150	7,250	6,702	6,976	92,100	92,150	7,513	6,965	7,239	95,100	95,150	7,775	7,227	7,501
89,150	89,200	7,255	6,707	6,981	92,150	92,200	7,517	6,969	7,243	95,150	95,200	7,780	7,232	7,506
89,200	89,250	7,259	6,711	6,985	92,200	92,250	7,522	6,974	7,248	95,200	95,250	7,784	7,236	7,510
89,250	89,300	7,264	6,716	6,990	92,250	92,300	7,526	6,978	7,252	95,250	95,300	7,789	7,241	7,515
89,300	89,350	7,268	6,720	6,994	92,300	92,350	7,530	6,982	7,256	95,300	95,350	7,793	7,245	7,519
89,350	89,400	7,272	6,724	6,998	92,350	92,400	7,535	6,987	7,261	95,350	95,400	7,797	7,249	7,523
89,400	89,450	7,277	6,729	7,003	92,400	92,450	7,539	6,991	7,265	95,400	95,450	7,802	7,254	7,528
89,450	89,500	7,281	6,733	7,007	92,450	92,500	7,544	6,996	7,270	95,450	95,500	7,806	7,258	7,532
89,500	89,550	7,285	6,737	7,011	92,500	92,550	7,548	7,000	7,274	95,500	95,550	7,810	7,262	7,536
89,550	89,600	7,290	6,742	7,016	92,550	92,600	7,552	7,004	7,278	95,550	95,600	7,815	7,267	7,541
89,600	89,650	7,294	6,746	7,020	92,600	92,650	7,557	7,009	7,283	95,600	95,650	7,819	7,271	7,545
89,650	89,700	7,299	6,751	7,025	92,650	92,700	7,561	7,013	7,287	95,650	95,700	7,824	7,276	7,550
89,700	89,750	7,303	6,755	7,029	92,700	92,750	7,565	7,017	7,291	95,700	95,750	7,828	7,280	7,554
89,750	89,800	7,307	6,759	7,033	92,750	92,800	7,570	7,022	7,296	95,750	95,800	7,832	7,284	7,558
89,800	89,850	7,312	6,764	7,038	92,800	92,850	7,574	7,026	7,300	95,800	95,850	7,837	7,289	7,563
89,850	89,900	7,316	6,768	7,042	92,850	92,900	7,579	7,031	7,305	95,850	95,900	7,841	7,293	7,567
89,900	89,950	7,320	6,772	7,046	92,900	92,950	7,583	7,035	7,309	95,900	95,950	7,845	7,297	7,571
89,950	90,000	7,325	6,777	7,051	92,950	93,000	7,587	7,039	7,313	95,950	96,000	7,850	7,302	7,576
<b>90,000</b>					<b>93,000</b>					<b>96,000</b>				
90,000	90,050	7,329	6,781	7,055	93,000	93,050	7,592	7,044	7,318	96,000	96,050	7,854	7,306	7,580
90,050	90,100	7,334	6,786	7,060	93,050	93,100	7,596	7,048	7,322	96,050	96,100	7,859	7,311	7,585
90,100	90,150	7,338	6,790	7,064	93,100	93,150	7,600	7,052	7,326	96,100	96,150	7,863	7,315	7,589
90,150	90,200	7,342	6,794	7,068	93,150	93,200	7,605	7,057	7,331	96,150	96,200	7,867	7,319	7,593
90,200	90,250	7,347	6,799	7,073	93,200	93,250	7,609	7,061	7,335	96,200	96,250	7,872	7,324	7,598
90,250	90,300	7,351	6,803	7,077	93,250	93,300	7,614	7,066	7,340	96,250	96,300	7,876	7,328	7,602
90,300	90,350	7,355	6,807	7,081	93,300	93,350	7,618	7,070	7,344	96,300	96,350	7,880	7,332	7,606
90,350	90,400	7,360	6,812	7,086	93,350	93,400	7,622	7,074	7,348	96,350	96,400	7,885	7,337	7,611
90,400	90,450	7,364	6,816	7,090	93,400	93,450	7,627	7,079	7,353	96,400	96,450	7,889	7,341	7,615
90,450	90,500	7,369	6,821	7,095	93,450	93,500	7,631	7,083	7,357	96,450	96,500	7,894	7,346	7,620
90,500	90,550	7,373	6,825	7,099	93,500	93,550	7,635	7,087	7,361	96,500	96,550	7,898	7,350	7,624
90,550	90,600	7,377	6,829	7,103	93,550	93,600	7,640	7,092	7,366	96,550	96,600	7,902	7,354	7,628
90,600	90,650	7,382	6,834	7,108	93,600	93,650	7,644	7,096	7,370	96,600	96,650	7,907	7,359	7,633
90,650	90,700	7,386	6,838	7,112	93,650	93,700	7,649	7,101	7,375	96,650	96,700	7,911	7,363	7,637
90,700	90,750	7,390	6,842	7,116	93,700	93,750	7,653	7,105	7,379	96,700	96,750	7,915	7,367	7,641
90,750	90,800	7,395	6,847	7,121	93,750	93,800	7,657	7,109	7,383	96,750	96,800	7,920	7,372	7,646
90,800	90,850	7,399	6,851	7,125	93,800	93,850	7,662	7,114	7,388	96,800	96,850	7,924	7,376	7,650
90,850	90,900	7,404	6,856	7,130	93,850	93,900	7,666	7,118	7,392	96,850	96,900	7,929	7,381	7,655
90,900	90,950	7,408	6,860	7,134	93,900	93,950	7,670	7,122	7,396	96,900	96,950	7,933	7,385	7,659
90,950	91,000	7,412	6,864	7,138	93,950	94,000	7,675	7,127	7,401	96,950	97,000	7,937	7,389	7,663

\*This column must also be used by qualifying widow(er)

Continued on next page

If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —			If line 15 (taxable income) is —		And you are —		
At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold	At least	But less than	Single or Married filing sepa- rately	Married filing jointly *	Head of a house- hold
		Your tax is —					Your tax is —					Your tax is —		
97,000					98,000					99,000				
97,000	97,050	7,942	7,394	7,668	98,000	98,050	8,029	7,481	7,755	99,000	99,050	8,117	7,569	7,843
97,050	97,100	7,946	7,398	7,672	98,050	98,100	8,034	7,486	7,760	99,050	99,100	8,121	7,573	7,847
97,100	97,150	7,950	7,402	7,676	98,100	98,150	8,038	7,490	7,764	99,100	99,150	8,125	7,577	7,851
97,150	97,200	7,955	7,407	7,681	98,150	98,200	8,042	7,494	7,768	99,150	99,200	8,130	7,582	7,856
97,200	97,250	7,959	7,411	7,685	98,200	98,250	8,047	7,499	7,773	99,200	99,250	8,134	7,586	7,860
97,250	97,300	7,964	7,416	7,690	98,250	98,300	8,051	7,503	7,777	99,250	99,300	8,139	7,591	7,865
97,300	97,350	7,968	7,420	7,694	98,300	98,350	8,055	7,507	7,781	99,300	99,350	8,143	7,595	7,869
97,350	97,400	7,972	7,424	7,698	98,350	98,400	8,060	7,512	7,786	99,350	99,400	8,147	7,599	7,873
97,400	97,450	7,977	7,429	7,703	98,400	98,450	8,064	7,516	7,790	99,400	99,450	8,152	7,604	7,878
97,450	97,500	7,981	7,433	7,707	98,450	98,500	8,069	7,521	7,795	99,450	99,500	8,156	7,608	7,882
97,500	97,550	7,985	7,437	7,711	98,500	98,550	8,073	7,525	7,799	99,500	99,550	8,160	7,612	7,886
97,550	97,600	7,990	7,442	7,716	98,550	98,600	8,077	7,529	7,803	99,550	99,600	8,165	7,617	7,891
97,600	97,650	7,994	7,446	7,720	98,600	98,650	8,082	7,534	7,808	99,600	99,650	8,169	7,621	7,895
97,650	97,700	7,999	7,451	7,725	98,650	98,700	8,086	7,538	7,812	99,650	99,700	8,174	7,626	7,900
97,700	97,750	8,003	7,455	7,729	98,700	98,750	8,090	7,542	7,816	99,700	99,750	8,178	7,630	7,904
97,750	97,800	8,007	7,459	7,733	98,750	98,800	8,095	7,547	7,821	99,750	99,800	8,182	7,634	7,908
97,800	97,850	8,012	7,464	7,738	98,800	98,850	8,099	7,551	7,825	99,800	99,850	8,187	7,639	7,913
97,850	97,900	8,016	7,468	7,742	98,850	98,900	8,104	7,556	7,830	99,850	99,900	8,191	7,643	7,917
97,900	97,950	8,020	7,472	7,746	98,900	98,950	8,108	7,560	7,834	99,900	99,950	8,195	7,647	7,921
97,950	98,000	8,025	7,477	7,751	98,950	99,000	8,112	7,564	7,838	99,950	100,000	8,200	7,652	7,926

**100,000 OR OVER —**  
**You MUST file Form N-11 or N-12 and use**  
**the tax rate schedules.**

\*This column must also be used by qualifying widow(er)

## Notes



## Notes

*He lei poina 'ole ke keiki.*  
***"A lei never forgotten, is the beloved child."***



**Naquisi Ama Blossom**

Missing since  
October 18, 1995

DOB 6/22/80  
Ht. 5 ft.  
Wt. 115 lbs.  
Hair Blonde  
Eyes Green Eyes

May be using the alias of "Quis" or D'Asia and may be traveling with an adult male. She has a pierced nose, a scar on her left index finger and a scar above her right eye.

ANYONE HAVING INFORMATION SHOULD CONTACT  
Maui County Police Department at 1-808-244-6400  
MCCH at 1-808-586-1449

Email: [himissingchildren@compuserve.com](mailto:himissingchildren@compuserve.com)  
Website: <http://www.hgea.org/HSC/>



**Sarah Magdy Elgohary**

Missing since  
May 26, 1997

DOB 04/08/94  
Ht. 3 ft. 1 in.  
Wt. 45 lbs.  
Hair Lt . Brown wiith Blonde highlights  
Eyes Hazel Brown  
Nickname "Dowsha".

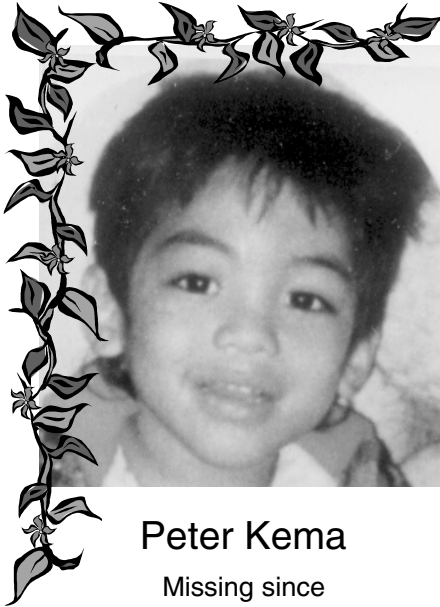
ANYONE HAVING INFORMATION SHOULD CONTACT  
Honolulu Police Department at 1-808-529-3099  
MCCH at 1-808-586-1449

Email: [himissingcldren@compuserve.com](mailto:himissingcldren@compuserve.com)  
Website: <http://www.hgea.org/HSC/>

**Missing Child Center-Hawaii**  
**Department of the Attorney General**  
**with**  
**Hawaii's Department of Taxation**



*He lei pōina 'ole ke keiki.*  
***"A lei never forgotten, is the beloved child."***



**Peter Kema**  
Missing since  
September 11, 1998

DOB 5/1/1991  
Ht. 4 ft.  
Wt. 60 lbs.  
Hair Black  
Eyes Brown Eyes

"Peter Boy" since mid-August 1998 on the Big Island of Hawaii.

ANYONE HAVING INFORMATION SHOULD CONTACT  
Hawaii County Police Department at 1-808-961-2324

MCCH at 1-808-586-1449

Email: [himissingchildren@compuserve.com](mailto:himissingchildren@compuserve.com)

Website: <http://www.hgea.org/HSC/>



**Tomas Traverso**  
Missing since  
December 10, 1998

DOB 6/19/1993  
Ht. 4 ft.  
Wt. 50 lbs.  
Hair Brown  
Eyes Brown

Tomas "Woodgy is suspected to be with non-custodial father in Argentina.

ANYONE HAVING INFORMATION SHOULD CONTACT  
Hawaii County Police Department at 1-808-961-2324

MCCH at 1-808-586-1449

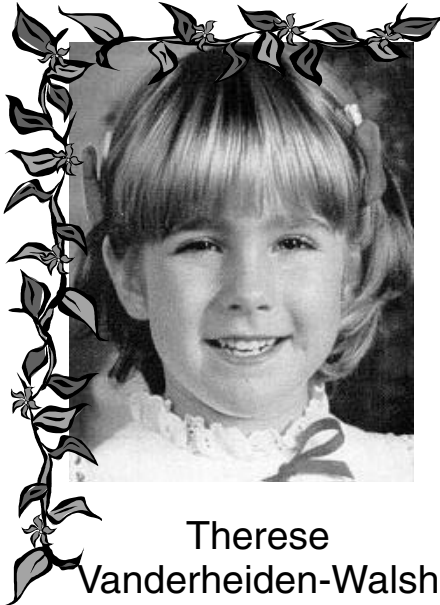
Email: [himissingcldren@compuserve.com](mailto:himissingcldren@compuserve.com)

Website: <http://www.hgea.org/HSC/>

**Missing Child Center-Hawaii**  
**Department of the Attorney General**  
**with**  
**Hawaii's Department of Taxation**



*He lei pōina 'ole ke keiki.*  
***"A lei never forgotten, is the beloved child."***



**Therese  
Vanderheiden-Walsh**

Missing since  
June 22, 1990

DOB 7/4/1984  
Ht. 3 ft.  
Wt. 45 lbs.  
Hair Blonde  
Eyes HazelEyes

Therese was abducted by her non-custodial mother, Merle Marie Vanderheiden. An FBI UFAP warrant was issued for the abductor on 8/2/1990. Child had pierced ears and moles on her back and shoulders. May be in Texas, Colorado, or Costa Rica

ANYONE HAVING INFORMATION SHOULD CONTACT  
Honolulu Police Department at 1-808-529-3099

MCCH at 1-808-586-1449

Email: [himissingchildren@compuserve.com](mailto:himissingchildren@compuserve.com)  
Website: <http://www.hgea.org/HSC/>



**Camilla Raina Ricketts**

Missing since  
March 30, 1996

DOB 5/8/1994  
Ht. 2 ft. 6 in.  
Wt. 30 lbs.  
Hair Brown  
Eyes Brown

Camilla is believed to be in the custody of non-custodial mother. They may be in Canada

ANYONE HAVING INFORMATION SHOULD CONTACT

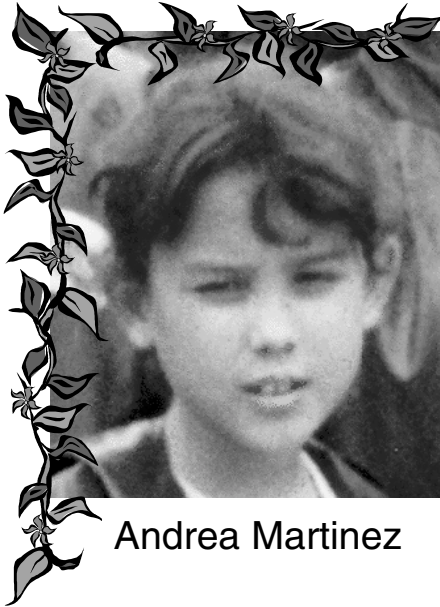
MCCH at 1-808-586-1449

Email: [himissingcldren@compuserve.com](mailto:himissingcldren@compuserve.com)  
Website: <http://www.hgea.org/HSC/>

**Missing Child Center-Hawaii**  
**Department of the Attorney General**  
**with**  
**Hawaii's Department of Taxation**



*He lei pōina 'ole ke keiki.*  
***"A lei never forgotten, is the beloved child."***



**Andrea Martinez**

Missing since  
August 1, 1991

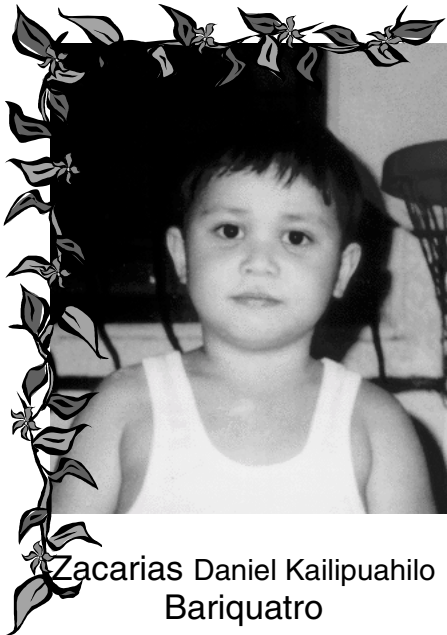
DOB 12/31/1981  
Ht. 4 ft. 4 in.  
Wt. 60 lbs.  
Hair Brown  
Eyes Brown

Andrea believed to be in the company of her non-custodial father Felipe Martinez in Mexico

ANYONE HAVING INFORMATION SHOULD CONTACT  
Honolulu Police Department at 1-808-529-3099

MCCH at 1-808-586-1449

Email: [himissingchildren@compuserve.com](mailto:himissingchildren@compuserve.com)  
Website: <http://www.hgea.org/HSC/>



**Zacarias Daniel Kailipuahilo  
Bariquatro**

Missing since  
April 9, 1997

DOB 6/29/1992  
Ht. 2 ft. 6 in.  
Wt. 37 lbs.  
Hair Brown  
Eyes Brown

"Zack" was taken by non-custodial mother Alma Angeles Baricuatro and may be in the Philippines. Child is called "Kaili-boy" and "Danyo".

ANYONE HAVING INFORMATION SHOULD CONTACT  
Honolulu Police Department at 1-808-529-3099

MCCH at 1-808-586-1449

Email: [himissingcldren@compuserve.com](mailto:himissingcldren@compuserve.com)  
Website: <http://www.hgea.org/HSC/>

**Missing Child Center-Hawaii**  
**Department of the Attorney General**  
**with**  
**Hawaii's Department of Taxation**



# STATE OF HAWAII—DEPARTMENT OF TAXATION

## HAWAII TAXPAYER BILL OF RIGHTS

### MESSAGE FROM THE DIRECTOR

*This publication explains some of your most important rights as a taxpayer.*

*Hawaii taxpayers have many rights. Some are based on laws, and others are based on our commitment to administer Hawaii's tax laws in a fair and equitable manner. The Hawaii Taxpayer Bill of Rights compiles these rights for your easy reference.*

*Taxpayer rights are at the heart of good tax administration — a pledge that the tax laws will be administered with fairness, uniformity, courtesy, and common sense. In our commitment to this pledge, we invite your suggestions for improving the services provided by the Department of Taxation.*

### HAWAII TAXPAYER BILL OF RIGHTS

#### I. Protection of Taxpayer Rights

Taxpayers are entitled to be informed about their rights and responsibilities and to be assured that their rights as taxpayers will be protected throughout their contact with the Department of Taxation.

#### II. Tax Information

Taxpayers have a right to tax information written in plain language.

Taxpayers have a right to examine their own tax records, audit files, and collection files.

Taxpayers have a right to request copies of their own tax returns and return information, if available, subject to copying fees.

Taxpayers have a right to obtain explanations regarding billings and assessments.

#### III. Professional and Courteous Service

Taxpayers have a right to prompt, courteous, and accurate responses to all questions and requests for tax assistance.

Taxpayers have a right to be assured that no civil service employee of the Department of Taxation will be paid, promoted, or in any way rewarded based on the amount of assessments made or taxes collected.

Taxpayers have a right to be free from harassment and inappropriate contact by Department of Taxation personnel in matters relating to the collection of delinquent taxes and during the course of audits.

#### IV. Privacy and Confidentiality

Taxpayers have a right to be assured that their dealings with the Department of Taxation will be kept confidential.

Taxpayers have a right to be assured that their tax returns and tax return information will not be disclosed, except as provided by law.

#### V. Time Limitations

Taxpayers are entitled to seek a refund if they have overpaid their taxes. A claim for refund must be filed within the applicable statute of limitations.

The Department of Taxation may assess a taxpayer additional taxes if the assessment is made within the applicable statute of limitations. There is no time limit on the assessment of taxes in the case of a false or fraudulent return or failure to file a return.

Taxpayers have a right to extend the period of limitations for the assessment or refund of taxes by signing a written agreement with the Department of Taxation.

If the Department of Taxation is notified by the Internal Revenue Service or a taxpayer of any changes, corrections, or adjustments to the taxpayer's Federal tax return, the statute of limitations is automatically extended.

#### VI. Audits and Assessments

Taxpayers have a right to a Proposed Notice of Assessment except in the case of a jeopardy assessment. A Proposed Notice of Assessment is mailed to the taxpayer's last known address and: (1) explains the basis for the assessment of taxes, penalties, and interest; (2) informs taxpayers of their right to request clarification or to object to the tax assessment within thirty days from the date the Proposed Notice of Assessment was mailed; and (3) informs taxpayers that the proposed tax assessment will become final after the expiration of thirty days from the mailing of the Proposed Notice of Assessment.

Taxpayers have a right to a Final Notice of Assessment, issued after the expiration of thirty days from the mailing of the Proposed Notice of Assessment, that provides the basis for the tax assessment, and informs the taxpayer of the procedures for appealing the assessment.

Taxpayers have a right to request a meeting with the auditor or collector, their supervisor, or senior management to discuss a Proposed or Final Notice of Assessment if they do not agree with the tax assessment.

Taxpayers have a right to request that the Department of Taxation consider a closing agreement to reduce a Proposed or Final Notice of Assessment. Closing agreements are final.

#### VII. Tax Appeals/Payment Under Protest

Taxpayers have a right to information regarding procedures for appealing a tax assessment.

**Tax Appeals.** Taxpayers have a right to appeal an assessment, either to the board of review or to the tax appeal court. The appeal must be filed within 30 days from the date the Final Notice of Assessment was mailed. If the appeal is filed with the board of review, the decision of the board may be appealed within 30 days to the tax appeal court. If the appeal is filed with the tax appeal court, the decision of the tax appeal court may be appealed within 30 days to the Hawaii Supreme Court.

Taxpayers who appeal an assessment directly to the tax appeal court must pay the assessment prior to appealing. Taxpayers who appeal an assessment to a board of review do not have to pay the tax assessed prior to appealing. However, the assessed tax must be paid together with interest when the decision by a board is appealed by the taxpayer or the decision by the board in favor of the Department of Taxation is not appealed. In addition, a taxpayer who prevails before the board of review does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the tax appeal court. Similarly, a taxpayer who prevails before the board of review and the tax appeal court does not have to pay the assessed tax prior to an appeal by the Department of Taxation to the Hawaii Supreme Court.

The tax appeal court may allow an individual taxpayer to appeal an income tax assessment without prior payment of the tax where the total tax liability does not exceed \$50,000 and the taxpayer shows that the payment of the tax would cause irreparable harm. Similarly, a circuit court may allow a taxpayer to appeal a general excise tax assessment without prior payment of the tax if the taxpayer shows that the payment of the tax would cause irreparable harm.

**Payment Under Protest.** In lieu of filing an appeal or if an appeal is not filed with the board of review or tax appeal court within 30 days from the date the Final Notice of Assessment was mailed, the taxpayer may pay the disputed tax assessment under written protest and

seek to recover the taxes by filing an action in tax appeal court within 30 days from the date of payment.

#### VIII. Representation

Taxpayers have a right to represent themselves or have another person accompany or represent them (with proper written authorization) when dealing with the Department of Taxation on any tax matter, including audits, collections, and appeals.

#### IX. Taxpayer Advocate

Taxpayers have a right to seek the assistance of our Taxpayer Advocate to resolve any tax-related problem after all other means for resolving the problem have been exhausted, or if they feel that their rights as a taxpayer have been abridged, except in the case of a criminal tax investigation.

#### X. Installment Agreements, Waivers, and Compromises

**Installment Agreements.** Taxpayers have a right to request that the Department of Taxation consider an installment payment agreement to allow taxpayers to pay their delinquent taxes over time. The Department of Taxation will evaluate a request for an installment payment agreement based on the financial condition of the taxpayer. No collection action shall be taken on any outstanding tax liability that is subject to an installment payment agreement in good standing. Interest will be assessed on the outstanding tax liability until it is paid in full.

**Waiver of Penalties and Interest.** Taxpayers have a right to request that the Department of Taxation waive penalties and interest added to any tax that is delinquent for not more than ninety days if the taxpayer can show that failure to file a return or pay a tax on time was due to reasonable cause, i.e., not due to the taxpayer's own carelessness, neglect, or wilful disregard of the law, but due to circumstances beyond the taxpayer's control.

**Compromise Offers.** Taxpayers have a right to request that the Department of Taxation consider a compromise offer to reduce any tax claim arising under the tax laws administered by the Department based on doubt as to liability or collectibility, subject to the Governor's approval.

#### XI. Collections

Taxpayers have a right to be informed in writing of possible collection actions that may be taken on delinquent taxes, including referral to a collection agency.

Taxpayers have a right to be notified of any cost recovery fee associated with any collection action.

Taxpayers have a right to have collection actions put on hold in the case of hardship or while discussing their situation with the collector, supervisor, or senior management.

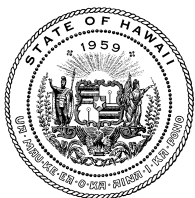
Taxpayers have a right to expect a prompt release of a lien upon payment of a tax delinquency and all filing fees.

Taxpayers have a right to have an incorrect lien corrected or released and to have a letter of clarification sent to a credit reporting company.

Taxpayers have a right to have all other collection actions exhausted before a seizure of a taxpayer's assets takes place, unless the Department of Taxation determines that the interests of the State are in jeopardy.

Taxpayers have a right to have the following property exempt from levy: wearing apparel; school books; fuel; provisions; furniture; personal effects; books and tools of a trade, business, or profession; unemployment benefits; and undelivered mail.

(This is a reproduction of the originally issued document.)



# TAX FACTS

From the State of Hawaii, Department of Taxation

**TAX FACTS NO. 95-1**  
**September, 1995**

## ALL ABOUT THE HAWAII USE TAX

The Department of Taxation wishes to advise everyone about the Hawaii use tax. It is one of the least understood taxes despite the fact that anyone, including more than 180,000 registered Hawaii businesses, who orders something from a mail order catalog or who purchases goods outside of Hawaii may be subject to this tax.

The use tax is meant to complement the general excise tax which is a tax most taxpayers doing business in Hawaii must pay on the gross income they derive from business activity in Hawaii. Because sellers in Hawaii must pay the general excise tax, it puts them at a price disadvantage with out-of-State businesses not subject to this tax. The use tax equalizes the tax on a transaction by requiring those acquiring goods (for example, cars, clothes, jewelry, computers, equipment, etc.) from out-of-State sellers to pay a tax at the same rate that an in-State seller would have paid in general excise tax if the sale had occurred in Hawaii. The use tax is 1/2 of 1% for those who import goods for resale at retail in Hawaii; 4% for all other uses.

The Department therefore wishes to provide information, to educate taxpayers, and to answer questions to help Hawaii taxpayers comply with the use tax law. With nearly a million people living in Hawaii, the Department knows that it is impossible to monitor all the spending activities of its residents.

The following examples explain the use tax and answer some of the most commonly asked questions regarding this tax.

1. There was a 4% tax charged for Hawaii on the invoice when I ordered items out of a catalog from a company on the mainland. Do I have to pay it?

Yes. Hawaii residents who shop through mail-order catalogs from sellers outside of Hawaii probably aren't aware that they must pay the state a 4 percent use tax for "imported" items when purchased from out-of-state sellers, such as mail-order companies, who are not licensed to do business in Hawaii.

For ease of administration and convenience to the customers, states prefer that mail-order companies collect and pay the use tax for their customers. If the mail-order company does not collect and pay the tax, the purchaser is responsible for paying the use tax to the state.

Depending on the mail-order companies' activities and presence in Hawaii, they may or may not be obligated to collect and pay the use tax under current interpretations of the U.S. Constitution. Many mail-order companies, nevertheless, have voluntarily assumed such an obligation for the convenience of their customers and to avoid legal uncertainties.

2. I purchased an article of clothing in another state and paid that state's sales tax, which was 3%. Do I also have to pay the Hawaii use tax when I bring the item back to Hawaii?

Yes. The law requires you to report the "landed" value (generally the purchase price plus shipping and handling fees) of the item and to pay the use tax on that value. However, any sales tax you pay to another state may be taken as a credit to offset the Hawaii use tax. The sales tax you paid on any item only may be used to offset the use tax on that item. Any excess sales tax paid may not be used to offset the use tax due on the landed value of a different item, nor will it be refunded. Therefore, the maximum amount of credit which you can claim is the lesser of the sales tax paid on the specific item imported, or the use tax due on the landed value of the same imported item. If the sales tax you paid is less than the use tax due, you will have to report and pay a use tax on the difference.

For example:

Sales price of item purchased in state C	-	\$100.00
State C's sales tax paid (3%)	-	3.00
Cost of shipping and handling fees, etc.	-	10.00

Total landed value of item is the sales price of the item plus shipping and handling fees. It does not include the sales tax paid. Therefore the total landed value is \$110.00.

The Hawaii use tax rate is 4%.

The Hawaii use tax due is  $\$110.00 \times 4\% = \$4.40$

However, because the sales tax paid (\$3) to state C is less than the Hawaii use tax due (\$4.40), the difference, or \$1.40, is due to the State of Hawaii.

3. What if the sales tax paid to the other state was more than 4%?

If the sales tax paid to the other state was equal to or more than Hawaii's 4% use tax, the Department is administratively allowing you not to report or pay a use tax on those items as there would be no additional tax due. Therefore, no report needs to be filed in this case.

It is quite possible that many travelers to the continental U.S. may not owe the use tax upon returning to Hawaii because most states, such as California, Nevada, and Florida, have a sales tax that is higher than Hawaii's 4% use tax. However, there are a few states, such as Oregon, that do not have a sales tax.

4. How should I report and pay the use tax due?

Individual, nonbusiness taxpayers who must pay the use tax should use Form G-26 (Use Tax Return - Imports for Consumption) which can be ordered by calling 587-7572, or 1-800-222-7572. As an alternative, you can choose to write the Department a letter (P.O. Box 259, Honolulu, Hawaii 96809-0259) with a check or money order payable to "Hawaii State Tax Collector." The letter should contain the following information:

- (1) Purchaser's name;
- (2) Social security number;
- (3) Date the property was imported; and
- (4) Fair and reasonable cash value of the imported property (the sales price, shipping and handling fees, insurance costs, custom duty, etc.)

The Department will not require you to file a sales receipt with the report or letter, but you must be able to produce the receipt if you are audited.

5. When is the use tax payment due?

The use tax payment is due the month after the purchased items are brought into the State. Although penalty and interest amounts are due on late paid taxes, the Department will not assess these amounts on nonbusiness late filers for now. Since the Department realizes that most people have been unaware about the use tax, the Department is not asking taxpayers to report and pay use taxes due in previous years; the Department is asking taxpayers to begin reporting now for current and future purchases.

The Department also realizes that the reporting requirements for nonbusiness individuals can be burdensome when the amount of use tax due is small. This is why the Department is being liberal in waiving penalties and interest in late filings for now. Also, if the amount of tax to be reported is so small (under \$10.00) as to make it impractical to report monthly, the Department will not impose penalties and interest if the nonbusiness taxpayer postpones filing to consolidate reporting with additional purchases. In addition, the Department is not insisting that every nonbusiness taxpayer apply for a separate use tax identification number.

Problems relating to use tax collections are not unique to Hawaii. They are experienced by all states which impose a use tax. For this reason, legislation has been introduced at the national level, in Congress (S-545), which could require all mail-order companies to collect the tax for the states.

Hawaii's tax system has always operated under the concept of voluntary tax compliance. Thus, it is up to Hawaii's taxpayers to take their civic responsibilities seriously and to make an effort to report and pay their state taxes.

If any taxpayer would like more information on the use tax, the Department of Taxation has a brochure entitled, An Introduction to the Use Tax. It can be requested from any of our district tax offices.

**For More Information Contact: Taxpayer Services at 587-4242**

*(This is a reproduction of the originally issued document)*

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